

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

In re:

BlockFi, Inc., *et al.*,<sup>1</sup>

Debtors.

)  
)  
) Chapter 11  
)  
) Case No. 22-19361 (MBK)  
)  
) (Jointly Administered)  
)  
)

**FIRST INTERIM FEE APPLICATION OF DELOITTE TAX LLP  
FOR COMPENSATION FOR SERVICES RENDERED AS  
TAX ADVISORY SERVICES PROVIDER TO THE DEBTORS FOR  
THE PERIOD FROM MARCH 1, 2023 THROUGH JULY 31, 2023**

Name of Applicant:

Deloitte Tax LLP

Authorized to Provide Professional Services as:

Tax Services Provider

Date of Retention:

Nunc Pro Tunc to March 1, 2023

Period for which Compensation and Reimbursement is Sought:

March 1, 2023 through July 31, 2023

Total Amount of Fees Requested:

\$ 608,099.50

Amount of Expense Reimbursement Sought

\$ 808.76

Less: Voluntary Expense Reduction

\$ (808.76)

Total Amount of Expenses Sought

\$ -

Total Amount of Fees and Expense:

\$ 608,099.50

This is an: ☐ Monthly ☒ Interim ☐ Final Application

<sup>1</sup> The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: BlockFi Inc. (0015); BlockFi Trading LLC. (2487); BlockFi Lending LLC (5017); BlockFi Wallet LLC (3231); BlockFi Ventures LLC (9937); BlockFi International Ltd. (N/A); BlockFi Investment Products LLC (2422); BlockFi Services, Inc. (5965) and BlockFi Lending II LLC (0154). The location of the Debtors' service address is 201 Montgomery Street, Suite 263, Jersey City, NJ 07302.

**PRIOR FEE APPLICATIONS FILED**

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees
	N/A			
<b>TOTAL</b>		\$ -	\$ -	\$ -

**CUMULATIVE TIME SUMMARY BY PROFESSIONAL**

For the Period March 1, 2023 through July 31, 2023

Professional	Level	Rate	Hours	Fees
<b><i>Firm Retention</i></b>				
Schulhof, Ken	Partner/Principal	\$1,160.00	4.5	\$5,220.00
Gardyn, Jordon	Senior Manager	\$1,020.00	20.5	\$20,910.00
Velazco, Valerie	Senior Manager	\$1,020.00	0.2	\$204.00
<b>Professional Subtotal:</b>			<b>25.2</b>	<b>\$26,334.00</b>

Professional	Level	Rate	Hours	Fees
<b><i>Section 382 Services</i></b>				
Schulhof, Ken	Partner/Principal	\$1,160.00	1.1	\$1,276.00
<b>Professional Subtotal:</b>			<b>1.1</b>	<b>\$1,276.00</b>

Professional	Level	Hours	Fees
<b><i>Tax Compliance Services</i></b>			
Forrest, Jonathan	Partner/Principal	1.3	
Gibian, Craig	Partner/Principal	32.8	
Krozek, Derek	Managing Director	0.3	
Lang, Mary Jo	Senior Manager	6.8	
Massey, Rob	Partner/Principal	1.5	
Schulhof, Ken	Partner/Principal	70.9	
Gardyn, Jordon	Senior Manager	160.9	
Lang, Mary Jo	Senior Manager	44.9	
Lee, Janet	Senior Manager	5.5	
Lee, Sarah	Senior Manager	13.6	

DiPaolo, Michele	Manager	6.9	
Polster, Andrew	Manager	130.2	
Rajiv, Archana	Manager	3.0	
Dao, Ly	Senior Consultant	19.5	
Fang, Iris	Senior Consultant	0.4	
Jurado, Edgar	Senior Consultant	1.7	
Monaghan, Shannon	Senior Consultant	0.9	
Shin, John	Senior Consultant	0.5	
Tangchitsumran, Jasper	Senior Consultant	5.5	
Wojtas, Mike	Senior Consultant	93.9	
Boynes, Bridget	Consultant	6.2	
Diaz, Jose	Consultant	27.4	
Dizon, Sharon	Consultant	0.4	
Fan, Andy	Consultant	66.4	
Kothari, Mahek	Consultant	0.1	
Meng, Zhaoyu	Consultant	88.8	
Wilson, Clinton	Consultant	17.0	
Zhong, Bryant	Consultant	33.5	
Zhou, Amber	Consultant	27.1	
<b>Professional Subtotal:</b>		<b>867.9</b>	<b>\$463,620.00 *</b>

Professional	Level	Rate	Hours	Fees
<b><i>Tax Restructuring Services</i></b>				
Gibian, Craig	Partner/Principal	\$1,160.00	5.4	\$6,264.00
Janes, Dustin	Partner/Principal	\$1,160.00	1.1	\$1,276.00
Lang, Mary Jo	Partner/Principal	\$1,160.00	1.0	\$1,160.00
Richter, Jason	Partner/Principal	\$1,160.00	12.2	\$14,152.00
Schulhof, Ken	Partner/Principal	\$1,160.00	5.4	\$6,264.00
Stewart, Scott	Partner/Principal	\$1,160.00	4.6	\$5,336.00
Tasso, Nathan	Partner/Principal	\$1,160.00	1.3	\$1,508.00
Turensine, Aaron	Partner/Principal	\$1,160.00	1.0	\$1,160.00
Gardyn, Jordon	Senior Manager	\$1,020.00	10.3	\$10,506.00
Hindes, Mark	Senior Manager	\$1,020.00	1.2	\$1,224.00
Lang, Mary Jo	Senior Manager	\$1,020.00	9.1	\$9,282.00
Lee, Janet	Senior Manager	\$1,020.00	4.9	\$4,998.00
Velazco, Valerie	Senior Manager	\$1,020.00	14.0	\$14,280.00
Hah, Morgan	Manager	\$750.00	2.5	\$1,875.00
Shah, Palak	Manager	\$750.00	5.5	\$4,125.00
Tangchitsumran, Jasper	Manager	\$750.00	6.2	\$4,650.00
Hammill, John	Senior Consultant	\$630.00	24.3	\$15,309.00
<b>Professional Subtotal:</b>			<b>110.0</b>	<b>\$103,369.00</b>

\* Pursuant to the terms of the Tax Compliance Engagement Agreement, the fees charged herein is a pro rata portion of the fixed fee for these services.

Professional	Level	Rate	Hours	Fees
<b><i>Preparation of Fee Applications</i></b>				
Schulhof, Ken	Partner/Principal	\$1,160.00	0.3	\$348.00
Gardyn, Jordon	Senior Manager	\$1,020.00	1.0	\$1,020.00
McDonald, Carisa	Senior Consultant	\$275.00	12.3	\$3,382.50
Gutierrez, Dalia	Consultant	\$250.00	12.5	\$3,125.00
Verma, Anshu	Consultant	\$225.00	25.0	\$5,625.00
<b>Professional Subtotal:</b>			<b>51.1</b>	<b>\$13,500.50</b>
<b>Total</b>		<b>Blended Hourly Rate: \$576.23</b>		<b>1,055.3 \$608,099.50</b>

**CUMULATIVE FEES BY CATEGORY SUMMARY**  
For the Period March 1, 2023 through July 31, 2023

Categories	Hours	Fees
Firm Retention	25.2	\$26,334.00
Preparation of Fee Applications	51.1	\$13,500.50
Section 382 Services	1.1	\$1,276.00
Tax Compliance Services	867.9	\$463,620.00 *
Tax Restructuring Services	110.0	\$103,369.00
<b>Fee's Category Subtotal :</b>	<b>1,055.3</b>	<b>\$608,099.50</b>

\* Pursuant to the terms of the Tax Compliance Engagement Agreement, the fees charged herein is a pro rata portion of the fixed fee for these services.

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

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In re:

BlockFi, Inc., *et al.*,<sup>1</sup>

Debtors.

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**FIRST INTERIM FEE APPLICATION OF DELOITTE TAX LLP  
FOR COMPENSATION FOR SERVICES RENDERED AS  
TAX ADVISORY SERVICES PROVIDER TO THE DEBTORS FOR  
THE PERIOD FROM MARCH 1, 2023 THROUGH JULY 31, 2023**

Deloitte Tax LLP (“Deloitte Tax” or the “Applicant”), tax advisory services provider to Internap Holding LLC, and its affiliated debtor entities as debtors and debtors-in-possession (collectively, the “Debtors”) in these chapter 11 cases, hereby seeks interim allowance and payment of compensation and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 2016-1 and 2016-3 of the Local Rules of the United States Bankruptcy Court, District of New Jersey (the “Local Rules”), for the period commencing March 1, 2023 through July 31, 2023 (the “Interim Application Period”). In support of this interim fee application (the “Interim Fee Application”), Deloitte Tax respectfully represents as follows:

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<sup>1</sup> The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: BlockFi Inc. (0015); BlockFi Trading LLC. (2487); BlockFi Lending LLC (5017); BlockFi Wallet LLC (3231); BlockFi Ventures LLC (9937); BlockFi International Ltd. (N/A); BlockFi Investment Products LLC (2422); BlockFi Services, Inc. (5965) and BlockFi Lending II LLC (0154). The location of the Debtors’ service address is 201 Montgomery Street, Suite 263, Jersey City, NJ 07302.

### **JURISDICTION**

1. The United States Bankruptcy Court for the District of New Jersey (the “Court”) has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

### **STATUTORY BASIS**

2. The statutory predicates for the relief requested herein are: (i) sections 330 and 331 of the Bankruptcy Code; (ii) rule 2016 of the Bankruptcy Rules; and (iii) rules 2016-1 and 2016-3 of the Local Rules.

### **BACKGROUND**

3. On November 28, 2022 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are authorized to continue to operate their businesses and manage their businesses and manage their properties as debtors in possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.

4. No request has been made for the appointment of a trustee or examiner in these chapter 11 cases.

5. On December 21, 2022, the United States Trustee for the District of New Jersey (the “U.S. Trustee”) appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Committee”) [Docket No. 130].

6. On January 17, 2023, the Court entered the *Order Administrative Fee Order Establishing Procedures for the Allowance and Payment of Interim Compensation and Reimbursement of Expenses of Professionals Retained by Order of this Court* [D.I. 307] (the

“Compensation Order”), which generally sets forth the procedures for interim compensation and expense reimbursement for retained professionals.

### **RETENTION OF DELOITTE TAX LLP**

7. On May 16, 2023, the Debtors filed the *Debtors’ Application for Entry of an Order (I) Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of March 1, 2023 and (II) Granting Related Relief* [D.I. 921] (the “Retention Application”).

8. On June 21, 2023, the Court entered an order approving the Retention Application [D.I. 1097] (the “Retention Order”).

### **RELIEF REQUESTED**

9. By this Interim Fee Application, Deloitte Tax respectfully requests interim allowance of \$608,099.50, which represents as 100% compensation for professional services rendered to the Debtors for the Interim Application Period. Deloitte Tax does not seek reimbursement of expenses sought in its monthly fee statements during the Interim Application Period. Deloitte Tax submits this Interim Fee Application in accordance with the Compensation Order and the Retention Order. All services for which Deloitte Tax requests compensation were performed for the Debtors.

### **BASIS FOR RELIEF**

10. This is the first interim fee application filed by Deloitte Tax in these cases. In connection with the professional services rendered, by this Interim Fee Application, Deloitte Tax seeks compensation in the amount of \$608,099.50. The Applicant maintains computerized records of the time expended in the rendering of the professional services required by the Debtors. These records are maintained in the ordinary course of the Applicant’s business. A detailed statement of

hours spent rendering professional services to the Debtors in support of Deloitte Tax's request for compensation for fees incurred during the Interim Application Period is attached hereto as Exhibit A. Exhibit A: (i) identifies the professionals and paraprofessionals that rendered services in each project category; and (ii) describes each service such professional or paraprofessional performed.

11. No agreement or understanding exists between Deloitte Tax and any nonaffiliated or unrelated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

### **DESCRIPTION OF SERVICES RENDERED**

12. Deloitte Tax provides below an overview of the services it rendered as tax services provider to the Debtors during the Interim Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Interim Application Period are also provided in the attached Exhibits.

#### **Section 382 Services:**

##### **Hours 1.1, Amount \$1,276.00**

- Deloitte Tax reviewed documents related to capitalization tables, financial statements, and Internal Revenue Code ("IRC") section 409A (nonqualified deferred compensation) valuations as it related to IRC Section 382 (net operating loss carryforward rules) shift analysis.

#### **Tax Compliance Services:**

##### **Hours 867.9, Amount \$463,620.00**

- Deloitte Tax prepared and assisted the Debtors in calculating the amounts of extension payments that the Debtors were to make to certain taxing authorities.



- Deloitte Tax analyzed calculations of the Debtors' taxable income for 2022 by applying a mark-to-market methodology for arriving at a reflection of income.
- Deloitte Tax prepared a summary of the Debtors' 2021 financial statements by account to further evaluate adjustments for amended tax returns.

**Tax Restructuring Services:**

**Hours 110.0, Amount \$103,369.00**

- Deloitte Tax reviewed IRC section 475 mark to market election considerations.
- Deloitte Tax evaluated the applicability of IRC section 174 capitalization rules and estimated impact for the 2022 tax returns.
- Deloitte Tax prepared a Form 8832 entity classification election for BlockFi International LTD as a result of the entity redomiciling to Bermuda.

**Firm Retention:**

**Hours 25.2 Amount \$26,334.00**

- Deloitte Tax prepared Deloitte Tax's retention documents, including its engagement letters and declaration in support of its retention.

**Preparation of Fee Applications:**

**Hours 51.1 Amount \$13,500.50**

- Deloitte Tax prepared Deloitte Tax's first, second, third and fourth monthly fee statements.

**ALLOWANCE OF COMPENSATION**

13. Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte Tax requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$608,099.50.

14. During the Interim Application Period, allowance of compensation in the amount requested would result in a blended hourly billing rate for professionals of approximately \$576.23.

15. Deloitte Tax respectfully submits that the professional services rendered by Deloitte Tax for the Debtors during the Interim Application Period were reasonable, necessary and appropriate to the administration of these chapter 11 cases and related matters.

**DELOITTE TAX'S REQUESTED FEES SHOULD BE ALLOWED BY THIS COURT**

16. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330 sets forth the criteria for the award of compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded . . . the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services; the rates charged for such services;
- (b) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (c) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (d) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (e) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

17. In the instant case, Deloitte Tax respectfully submits that the services for which it seeks compensation in this Interim Application Period were necessary for and beneficial to the Debtors and were performed economically, effectively, and efficiently. Deloitte Tax further submits that the compensation requested herein is reasonable in light of the nature, extent, and

value of such services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code. Accordingly, the approval of the compensation sought herein is warranted.

**CERTIFICATE OF COMPLIANCE AND WAIVER**

18. The undersigned representative of Deloitte Tax certifies that Deloitte Tax has reviewed the requirements of rule 2016-2 of the Local Rules and that the Interim Fee Application substantially complies with that Local Rule. To the extent that the Interim Fee Application does not comply in all respects with the requirements of Local Rule 2016-2, Deloitte Tax believes that such deviations are not material and respectfully requests that any such requirement be waived.

*[remainder of this page intentionally left blank]*

WHEREFORE, Deloitte Tax respectfully requests that the Court enter an order: (i) granting interim allowance of compensation for professional services rendered to the Debtors by Deloitte Tax during for the Interim Application Period in the amount of \$608,099.50, for compensation for professional services rendered during the Interim Application Period; (ii) authorizing and directing the Debtors to pay all such amounts to Deloitte Tax; and (iii) granting such other and relief as may be just and proper.

Dated: September 15, 2023  
New York, New York

Respectfully submitted,

DELOITTE TAX LLP

/s/ Kenneth Schulhof  
Kenneth Schulhof  
Partner  
30 Rockefeller Plaza  
New York, NY 10112-0015  
Telephone: 212.436.5370  
Facsimile: 212.653.5254

**IN THE UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

(Jointly Administered)

**CERTIFICATION OF KENNETH SCHULHOF**

Kenneth Schulhof, deposes and says:

- true and correct to the best of my knowledge, information, and belief.

Date: September 15, 2023

Partner

<sup>1</sup> The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: BlockFi Inc. (0015); BlockFi Trading LLC. (2487); BlockFi Lending LLC (5017); BlockFi Wallet LLC (3231); BlockFi Ventures LLC (9937); BlockFi International Ltd. (N/A); BlockFi Investment Products LLC (2422); BlockFi Services, Inc. (5965) and BlockFi Lending II LLC (0154). The location of the Debtors' service address is 201 Montgomery Street, Suite 263, Jersey City, NJ 07302.

# **EXHIBIT A**

Professional Services from the Period  
March 1, 2023 through July 31, 2023

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
03/13/2023				
Gardyn, Jordon	Draft 2022 tax return preparation and 2021 amended tax return preparation engagement letters for BlockFi Inc.	\$1,020.00	1.3	\$1,326.00
Gardyn, Jordon	Summarize federal and state tax returns included within the scope of the 2022 tax return preparation and estimated hours to calculate pricing for each return and total fee to include in engagement letter.	\$1,020.00	1.4	\$1,428.00
Gardyn, Jordon	Discuss with K. Schulhof (Deloitte) regarding engagement pricing and engagement letter drafting as well as firm engagement acceptance procedures required for 2022 tax returns.	\$1,020.00	0.8	\$816.00
Gardyn, Jordon	Discuss with K. Schulhof (Deloitte) engagement pricing and engagement letter drafting as well as firm engagement acceptance procedures required for 2021 amended tax returns.	\$1,020.00	1.1	\$1,122.00
Gardyn, Jordon	Put draft engagement letters into CP3 (internal Deloitte software for documentations around engagement acceptance procedures/engagement letter reviews) for acceptance by Deloitte Quality Risk Management approvals and K. Schulhof (Deloitte).	\$1,020.00	1.3	\$1,326.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) engagement pricing and engagement letter drafting as well as firm engagement acceptance procedures required for 2021 amended tax returns.	\$1,160.00	1.1	\$1,276.00
03/14/2023				
Gardyn, Jordon	Update drafted engagement letter for comments provided by K. Schulhof (Deloitte) on 2022 compliance items and incorporated comments.	\$1,020.00	2.1	\$2,142.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
03/14/2023				
Gardyn, Jordon	Update drafted engagement letter for comments provided by K. Schulhof (Deloitte) on 2021 amended compliance items and incorporated comments.	\$1,020.00	2.2	\$2,244.00
Schulhof, Ken	Comment on 2022 tax returns engagement letter drafted by J. Gardyn (Deloitte) to send back for updates to be made for internal comments incorporated in letters.	\$1,160.00	0.7	\$812.00
03/15/2023				
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) regarding updated engagement letters.	\$1,160.00	0.5	\$580.00
03/17/2023				
Gardyn, Jordon	Discussion with K. Schulhof, M. Wojtas, C. McDonald, A. Polster, E. Jurado, C. Gibian, M. Lang, A. Tilley (Deloitte) regarding time reporting and bankruptcy guidelines for preparation of monthly fee applications.	\$1,020.00	1.8	\$1,836.00
03/20/2023				
Gardyn, Jordon	Draft engagement letter.	\$1,020.00	0.5	\$510.00
Schulhof, Ken	Review draft engagement letters for 2022 and 2021 amended tax return compliance.	\$1,160.00	0.2	\$232.00
03/21/2023				
Gardyn, Jordon	Discussion with K. Schulhof (Deloitte) engagement letter comments before sharing draft engagement letters with Kirkland and Ellis and BlockFi teams.	\$1,020.00	0.2	\$204.00
Gardyn, Jordon	Follow up discussion with K. Schulhof (Deloitte) engagement letter comments before sharing draft engagement letters with Kirkland and Ellis and BlockFi teams.	\$1,020.00	0.2	\$204.00



BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
03/21/2023				
Gardyn, Jordon	Email draft engagement letters for tax return compliance and IRC section 382 (net operating loss carryforward rules) to R. Loban (BlockFi), A. Sexton (Kirkland and Ellis).	\$1,020.00	0.4	\$408.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) on engagement letter comments before sharing draft engagement letters with Kirkland and Ellis and BlockFi teams.	\$1,160.00	0.2	\$232.00
Schulhof, Ken	Follow up discussion with J. Gardyn (Deloitte) engagement letter comments before sharing draft engagement letters with Kirkland and Ellis and BlockFi teams.	\$1,160.00	0.2	\$232.00
03/23/2023				
Gardyn, Jordon	Update engagement letter for H. Power (BlockFi) comments.	\$1,020.00	0.5	\$510.00
Schulhof, Ken	Analyze comments provided by H. Powers (BlockFi) on the scope of the 2022 tax return compliance engagement letters.	\$1,160.00	0.3	\$348.00
03/28/2023				
Gardyn, Jordon	Send email to engagement finance team, A. Ravikumar (Deloitte) with budgeted hours by professional to assist with setting up a work breakdown structure code for 2022 tax return preparation and 2021 amended return preparation.	\$1,020.00	1.3	\$1,326.00
03/29/2023				
Gardyn, Jordon	Update restructuring engagement letter to share with K. Schulhof (Deloitte) for review.	\$1,020.00	1.2	\$1,224.00
Gardyn, Jordon	Call with M. Rothchild, R. Young, and K. Schulhof (Deloitte) to discuss engagement approval process and conflicts checks timeline.	\$1,020.00	0.5	\$510.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
03/30/2023				
Gardyn, Jordon	Update engagement letter and summary of status updates to share with Kirkland and Ellis on tax engagement timelines.	\$1,020.00	0.9	\$918.00
04/03/2023				
Gardyn, Jordon	Call with H. Powers (BlockFi) to discuss comments provided on the tax return compliance and IRC section 382 (net operating loss carryforward rules) engagement letters.	\$1,020.00	0.5	\$510.00
Gardyn, Jordon	Call with M. Rothchild (Deloitte) to discuss change requested by BlockFi Legal to the Deloitte general business terms in our tax return compliance engagement letter.	\$1,020.00	0.4	\$408.00
Schulhof, Ken	Review comments provided by H. Powers (BlockFi) on draft engagement letters shared to assess for approval.	\$1,160.00	0.5	\$580.00
Schulhof, Ken	Review draft engagement letter comments provided by H. Powers (BlockFi) to share with J. Gardyn (Deloitte) to incorporate.	\$1,160.00	0.8	\$928.00
04/05/2023				
Gardyn, Jordon	Email R. Young (Deloitte) regarding approval for requested changes to the Deloitte general business terms in the 2022 and 2021 amended returns and IRC section 382 (net operating loss carryforward rules) engagement letters.	\$1,020.00	1.1	\$1,122.00
04/10/2023				
Gardyn, Jordon	Email BlockFi engagement team members to check on connections with any of the listed trustees or bankruptcy Judges providing over the Chapter 11 proceedings.	\$1,020.00	0.8	\$816.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
05/08/2023				
Velazco, Valerie	E-mail communications with J. Richter, M. Rothchild, and J. Gardyn (Deloitte) to follow-up on Deloitte conflicts check to confirm the IRC section 382 (net operating loss carryforward rules) work has been approved.	\$1,020.00	0.2	\$204.00
Subtotal for Firm Retention:			25.2	\$26,334.00
<i>Preparation of Fee Applications</i>				
06/05/2023				
Mehta, Sejal	Finalize BlockFi (Tax) March 1- April 30 fee for fee application preparation.	\$225.00	2.1	\$472.50
06/06/2023				
Gutierrez, Dalia	Pull May 2023 fee detail for the monthly fee application.	\$250.00	0.3	\$75.00
Gutierrez, Dalia	Review May 2023 expenses in preparation for the monthly fee application.	\$250.00	0.2	\$50.00
06/07/2023				
Mehta, Sejal	Perform meeting matching for BlockFi (Tax) May 2023 fee and expense application.	\$225.00	3.2	\$720.00
06/15/2023				
Gutierrez, Dalia	Review data March 1, 2023 through April 30, 2023 to prepare exhibits for review.	\$250.00	2.1	\$525.00
06/16/2023				
Jhawar, Utkarsh	Review BlockFi fee for fee application preparation.	\$225.00	1.0	\$225.00
06/26/2023				
Gutierrez, Dalia	Prepare exhibits and charts for the BlockFi first monthly fee application.	\$250.00	2.2	\$550.00
Mehta, Sejal	Perform meeting matching for BlockFi (Tax) May 2023 fee and expense application.	\$225.00	2.5	\$562.50

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
06/26/2023				
Mehta, Sejal	Continue to perform meeting matching for BlockFi (Tax) May 2023 fee and expense application.	\$225.00	2.0	\$450.00
06/27/2023				
Mehta, Sejal	Finalize BlockFi (Tax) March 1- April 30 fee for fee application preparation.	\$225.00	1.2	\$270.00
06/28/2023				
Gutierrez, Dalia	Prepare detailed exhibits for R. Young (Deloitte) review for fee application.	\$250.00	1.9	\$475.00
07/03/2023				
Gutierrez, Dalia	Organize June-23 data in preparation of the monthly fee application.	\$250.00	0.5	\$125.00
07/04/2023				
Verma, Anshu	Review fee detail for the period of July 2023 fee application.	\$225.00	4.0	\$900.00
07/06/2023				
McDonald, Carisa	Prepare April 2023 monthly fee statement.	\$275.00	1.3	\$357.50
McDonald, Carisa	Prepare March 2023 monthly fee statement.	\$275.00	2.4	\$660.00
Verma, Anshu	Update fee detail for the period of July 2023 fee application.	\$225.00	1.0	\$225.00
07/07/2023				
Verma, Anshu	Continue to update fee detail for the period of July 2023 fee application.	\$225.00	1.0	\$225.00
07/10/2023				
Verma, Anshu	Continue to update fee detail for the period of July 2023 fee application.	\$225.00	4.0	\$900.00
07/11/2023				
McDonald, Carisa	Prepare May 2023 monthly fee statement.	\$275.00	1.8	\$495.00
McDonald, Carisa	Update fee exhibit for May 2023 monthly fee statement.	\$275.00	0.8	\$220.00
Verma, Anshu	Continue to update fee detail for the period of July 2023 fee application.	\$225.00	3.0	\$675.00

BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
07/13/2023				
Gutierrez, Dalia	Prepare May 2023 exhibits and charts for the monthly fee application.	\$250.00	1.9	\$475.00
07/14/2023				
Gutierrez, Dalia	Review June 2023 fee detail in preparation for the monthly fee application.	\$250.00	1.8	\$450.00
07/17/2023				
McDonald, Carisa	Prepare first interim fee application.	\$275.00	1.9	\$522.50
McDonald, Carisa	Prepare May 2023 monthly fee statement.	\$275.00	1.1	\$302.50
07/18/2023				
Gardyn, Jordon	Review office of general counsel billing file to update based on comments provided.	\$1,020.00	1.0	\$1,020.00
McDonald, Carisa	Revise April 2023 fee statement.	\$275.00	0.5	\$137.50
McDonald, Carisa	Revise March 2023 fee statement.	\$275.00	0.8	\$220.00
Schulhof, Ken	Review billing schedule prepared for the hours incurred during May-23 and June-23.	\$1,160.00	0.3	\$348.00
07/19/2023				
Gutierrez, Dalia	Prepare exhibits and charts for the June-23 monthly fee application.	\$250.00	1.6	\$400.00
McDonald, Carisa	Prepare June 2023 monthly fee statement.	\$275.00	1.7	\$467.50
Subtotal for Preparation of Fee Applications:			51.1	\$13,500.50

### *Section 382 Services*

04/05/2023				
Schulhof, Ken	Review IRC Section 382 (net operating loss carryforward rules) information request list to identify support.	\$1,160.00	1.1	\$1,276.00
Subtotal for Section 382 Services:			1.1	\$1,276.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/01/2023				
Gardyn, Jordon	Discuss with K. Schulhof, R. Massey (Deloitte) issues with the 2021 taxable income calculation and information to calculate the mark-to-market adjustment on an amended 2021 tax return.	\$0.00	0.8	\$0.00
Polster, Andrew	Respond to BlockFi Inc's Louisiana State notice on Blockfi trading with email to H. Powers (BlockFi) with e-file acceptance confirmation and extensible markup language package.	\$0.00	0.8	\$0.00
Polster, Andrew	Call with Texas Comptroller office regarding State notice BlockFi received regarding missing pages for BlockFi Inc. and subsidiaries.	\$0.00	1.6	\$0.00
Polster, Andrew	Email H. Powers (BlockFi) with explanation of Texas State notice and instructions on what to send to the state to resolve the notice.	\$0.00	0.6	\$0.00
03/02/2023				
Gardyn, Jordon	Draft email to K. Schulhof (Deloitte) regarding approaches to mark-to-market information to report an adjustment to taxable income on the 2021 tax returns.	\$0.00	0.8	\$0.00
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology to arrive at a reflection of income.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Review tax workpaper summarizing the 2021 balance sheet and income statement for BlockFi Inc to identify questions where additional understanding should be requested in regards to the calculation of the MTM adjustment.	\$0.00	2.5	\$0.00
03/03/2023				
Gardyn, Jordon	Call with MJ. Lang (Deloitte) discussing the approaches to calculate mark-to-market adjustment to taxable income for amended 2021 tax returns.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/03/2023				
Gardyn, Jordon	Update supporting calculations for the originally utilized mark-to-market adjustment for additional information related to fair value of the various assets at December 31, 2021.	\$0.00	2.2	\$0.00
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology to arrive at a reflection of income.	\$0.00	1.5	\$0.00
Lang, Mary Jo	Call with J. Gardyn (Deloitte) discussing the approaches to calculate mark-to-market adjustment to taxable income for amended 2021 tax returns.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Revise tax workpaper summarizing the Company's 2021 balance sheet and income statement for BlockFi Inc in regards to the calculation of the MTM adjustment.	\$0.00	0.8	\$0.00
03/05/2023				
Gardyn, Jordon	Review the underlying support provided by S. Bailey (BlockFi) tying out the unrealized gain/loss on the customer liabilities presented in the BlockFi 2021 financial statements.	\$0.00	0.7	\$0.00
Gibian, Craig	Analyze calculation of taxable income for 2021 for BlockFi.	\$0.00	1.0	\$0.00
03/06/2023				
Gardyn, Jordon	Call with K. Schulhof, C. Gibian, MJ. Lang (Deloitte) to discuss 2021 taxable income to report on an amended tax return.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Prepare a summary workbook showing the originally filed 2021 book-to-tax adjustments and identifying the adjustments for the amended 2021 tax returns.	\$0.00	2.4	\$0.00
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology to arrive at a reflection of income.	\$0.00	2.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/06/2023				
Lang, Mary Jo	Call with K. Schulhof, C. Gibian, J. Gardyn (Deloitte) to discuss 2021 taxable income to report on an amended tax return.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Revise tax summary worksheet explaining our understanding of the various balance sheet items for BlockFi Inc. in light of updated financials provided by S. Bailey (BlockFi).	\$0.00	2.5	\$0.00
Schulhof, Ken	Review support provided for mark-to-market adjustment by S. Bailey (BlockFi) for 2021 taxable income.	\$0.00	0.4	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, MJ. Lang (Deloitte) to discuss 2021 taxable income to report on an amended tax return.	\$0.00	0.5	\$0.00
03/07/2023				
Gibian, Craig	Call with J. Gardyn, MJ. Lang, K. Schulhof (Deloitte) to discuss information required to calculate taxable income on a fair value approach.	\$0.00	0.5	\$0.00
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology for arriving at a reflection of income.	\$0.00	1.5	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) to discuss information required to calculate taxable income on a fair value approach.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review profit and loss for BlockFi Inc. for purposes of BlockFi Inc. 2021 taxable income calculation.	\$0.00	1.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss additional questions on 2021 mark-to-market calculation used on the originally filed tax returns.	\$0.00	0.5	\$0.00



BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/07/2023				
Schulhof, Ken	Call with J. Gardyn, C. Gibian, MJ. Lang (Deloitte) to discuss information required to calculate taxable income on a fair value approach.	\$0.00	0.5	\$0.00
03/08/2023				
Gardyn, Jordon	Prepare a summary of the 2021 BlockFi financial statements by account to further evaluate adjustments for an amended return.	\$0.00	3.9	\$0.00
Gibian, Craig	Analyze calculation of taxable income for 2021 for BlockFi Inc. by applying a mark-to-market methodology to arrive at a reflection of income.	\$0.00	1.0	\$0.00
Polster, Andrew	Email J. Gardyn, A. Tilley (Deloitte) to discuss bankruptcy issues impact on engagement letter and upcoming partnership extensions for BlockFi Inc. and subsidiaries.	\$0.00	1.0	\$0.00
Schulhof, Ken	Meet with J. Gardyn (Deloitte) regarding presentation of Company's 2021 balance sheet and profit and loss to identify further areas to ask for additional support.	\$0.00	2.1	\$0.00
03/09/2023				
Gardyn, Jordon	Prepare explanations for each individual account item for how books were accounting for the amounts and why certain adjustments existed for taxable income purposes in the summary schedule prepared for the 2021 financial statements to taxable income analysis	\$0.00	1.4	\$0.00
Polster, Andrew	Call with A. Tilley (Deloitte) to discuss Multistate staffing options for tax year 2022 compliance for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Polster, Andrew	Create workpaper to estimate staffing needs based on number of returns and complexity.	\$0.00	0.7	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/09/2023				
Schulhof, Ken	Meet with J. Gardyn (Deloitte) regarding presentation of Company's 2021 Balance Sheet and Profit and Loss to identify further areas to ask for additional support.	\$0.00	0.6	\$0.00
03/10/2023				
Gardyn, Jordon	Prepare additional explanations for each individual account item for financial reporting and taxable income purposes of the 2021 BlockFi financial statements.	\$0.00	3.0	\$0.00
Gibian, Craig	Analyze calculation of taxable income for 2021 for BlockFi Inc. by applying a mark-to-market methodology to arrive at a reflection of income.	\$0.00	1.0	\$0.00
Jurado, Edgar	Request the creation of a new tax year CCH (access electronic filing status system) tax return software locator.	\$0.00	0.3	\$0.00
Polster, Andrew	Review prior year extension tracker to project hours needed at staff and senior level for extensions, with additional calculations depending on balance sheet information for franchise tax and prior year overpayments.	\$0.00	2.0	\$0.00
Schulhof, Ken	Review summary workbook put together by J. Gardyn (Deloitte) calculating amended taxable income for 2021 federal tax return.	\$0.00	1.1	\$0.00
03/13/2023				
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology for arriving at a reflection of income.	\$0.00	0.5	\$0.00
03/14/2023				
Gardyn, Jordon	Prepare tax information request list for information required to prepare the 2022 tax returns for BlockFi.	\$0.00	1.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/14/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss preparation of information request list for 2022 tax return compliance.	\$0.00	1.0	\$0.00
Polster, Andrew	Create new Work Areas for the 2022 tax return compliance in Deloitte Tax file sharing software (Intela).	\$0.00	0.8	\$0.00
Polster, Andrew	Grant E. Jurado (Deloitte) access to Intela site for tax year 2022 compliance and confirm the same to M. Wojtas (Deloitte) via email.	\$0.00	0.2	\$0.00
Schulhof, Ken	Comment on 2021 amended tax returns engagement letter drafted by J. Gardyn (Deloitte) to send back for updates to be made for internal comments incorporated in letters.	\$0.00	0.8	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss preparation of information request list for 2022 tax return compliance.	\$0.00	1.0	\$0.00
03/15/2023				
Fan, Andy	Discussion with J. Gardyn (Deloitte) regarding process and work allocation for the 2022 BlockFi engagement.	\$0.00	0.5	\$0.00
Fan, Andy	Discussion with J. Gardyn (Deloitte) regarding process and work allocation for the 2022 BlockFi engagement.	\$0.00	0.5	\$0.00
Fan, Andy	Organize BlockFi Inc tax return filing tracker in Deloitte Tax file sharing site (Intela) for tax year 2022.	\$0.00	3.8	\$0.00
Fan, Andy	Compare tax year 2022 BlockFi Compliance folder to tax year 2021 compliance folder to format.	\$0.00	3.2	\$0.00
Polster, Andrew	Create additional obligation in tax return software for the preparation of the BlockFi Bitcoin Trust filing of a Trust tax return for 2022 (Form 1040).	\$0.00	0.2	\$0.00
Polster, Andrew	Roll forward documents for Intela to set up work area for tax year 2022 compliance.	\$0.00	0.8	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Compliance Services</b></i>				
03/16/2023				
Fan, Andy	Organize BlockFi NB LLC tax return filing tracker in Deloitte Tax file sharing site (Intela) for tax year 2022.	\$0.00	3.6	\$0.00
Fan, Andy	Organize BlockFi Inc tax return filing tracker in Deloitte Tax file sharing site (Intela) for tax year 2022.	\$0.00	3.4	\$0.00
03/17/2023				
Fan, Andy	Organize BlockFi Inc. tax year 2022 tax return compliance in tax return tracker and file sharing site (Intela).	\$0.00	4.1	\$0.00
Fan, Andy	Organize BlockFi NB LLC, tax year 2022 tax return compliance in tax return tracker and file sharing site (Intela).	\$0.00	3.9	\$0.00
Polster, Andrew	Add additional team members to Intela site and grant permissions for document access.	\$0.00	1.5	\$0.00
03/20/2023				
Jurado, Edgar	Finalize the 1041 federal extension tax return.	\$0.00	0.5	\$0.00
Jurado, Edgar	Prepare a transmittal letter regarding an extension request for a Trust return for BlockFi.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review draft engagement letters for 2022 and 2021 amended tax return compliance.	\$0.00	0.3	\$0.00
03/21/2023				
Gibian, Craig	Analyze calculation of taxable income for 2022 and potential IRC section 475 election for a mark to market method of accounting for 2023.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Draft outline of BlockFi Inc. tax considerations related to the classification of their assets and liabilities and the changes in balances impacting the mark-to-market adjustment to report on the tax returns.	\$0.00	0.6	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/21/2023				
Polster, Andrew	Draft email to G. Jordon (Deloitte) regarding information request for BlockFi extensions.	\$0.00	0.4	\$0.00
Polster, Andrew	Review prior year Intela for files prepared by client required to get started on tax year 2022 state extensions.	\$0.00	1.6	\$0.00
03/24/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Send email to M. Wojtas, A. Polster (Deloitte) detailing the expected timeline for completing 2022 taxable income calculations for BlockFi.	\$0.00	0.3	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$0.00	0.5	\$0.00
03/27/2023				
Gardyn, Jordon	Discuss with C. Gibian, M. Lang, K. Schulhof, M. Wojtas (Deloitte) regarding scope of consulting activities for engagement, items to finalize for taxable income for 2021 filed tax returns, 2022 tax return extension requests and 2022 tax return compliance.	\$0.00	0.5	\$0.00
Gibian, Craig	Discuss with J. Gardyn, M. Lang, K. Schulhof, M. Wojtas (Deloitte) regarding scope of consulting activities for engagement, items to finalize for taxable income for 2021 filed tax returns, 2022 tax return extension requests and 2022 tax return compliance.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/27/2023				
Lang, Mary Jo	Discuss with J. Gardyn, C. Gibian, K. Schulhof, M. Wojtas (Deloitte) regarding scope of consulting activities for engagement, items to finalize for taxable income for 2021 filed tax returns, 2022 tax return extension requests and 2022 tax return complianc	\$0.00	0.5	\$0.00
Polster, Andrew	Review prior year state returns for BlockFi Inc. and subsidiaries for summary of net operating loss balances that can be used to offset income for tax year 2022.	\$0.00	0.7	\$0.00
Polster, Andrew	Review prior year returns of BlockFi Inc. and subsidiaries for summary of overpayments.	\$0.00	0.8	\$0.00
Polster, Andrew	Roll forward prior year state compliance tracker for BlockFi Inc. and subsidiaries to update for tax year 2022 extensions.	\$0.00	0.5	\$0.00
Schulhof, Ken	Discuss with J. Gardyn, C. Gibian, M. Lang, M. Wojtas (Deloitte) regarding scope of consulting activities for engagement, items to finalize for taxable income for 2021 filed tax returns, 2022 tax return extension requests and 2022 tax return compliance.	\$0.00	0.5	\$0.00
Wojtas, Mike	Discuss with J. Gardyn, C. Gibian, M. Lang, K. Schulhof (Deloitte) regarding scope of consulting activities for engagement, items to finalize for taxable income for 2021 filed tax returns, 2022 tax return extension requests and 2022 tax return compliance.	\$0.00	0.5	\$0.00
03/28/2023				
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology for reaching a reflection of income.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/28/2023				
Lang, Mary Jo	Review BlockFi Inc. 2021 financials in connection with preparing BlockFi Inc. 2021 taxable income calculation.	\$0.00	0.4	\$0.00
Wojtas, Mike	Roll over BlockFi information in tax compliance software for extension preparation for 2022 tax year.	\$0.00	2.0	\$0.00
03/29/2023				
Fan, Andy	Discussion with A. Polster, M. Wojtas (Deloitte) tax compliance software to prepare 2022 tax return extensions.	\$0.00	0.1	\$0.00
Fan, Andy	Cal with M. Wojtas (Deloitte) of tax compliance software to prepare 2022 tax return extensions.	\$0.00	0.2	\$0.00
Gardyn, Jordon	Summarize balance sheet account explanations and their impacts on profit and loss.	\$0.00	1.4	\$0.00
Gardyn, Jordon	Review information request list prepared by J. Hammill (Deloitte) for IRC section 382 (net operating loss carryforward rules) limitation calculation.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Discuss with C. Gibian, M. Lang, K. Schulhof (Deloitte) BlockFi Balance Sheet, impacts on fair value profit and loss, prepare summary of book income per changes in balance sheet and compare to 2021 income statement to estimate fair value for 2021.	\$0.00	0.8	\$0.00
Gibian, Craig	Discuss with J. Gardyn, M. Lang, K. Schulhof (Deloitte) BlockFi Balance Sheet, impacts on fair value profit and loss, prepare summary of book income per changes in balance sheet and compare to 2021 income statement to estimate fair value for 2021.	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/29/2023				
Lang, Mary Jo	Discuss with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) BlockFi Balance Sheet, impacts on fair value profit and loss, prepare summary of book income per changes in balance sheet and compare to 2021 income statement to estimate fair value for 2021.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2021 financials in connection with preparing BlockFi Inc. 2021 taxable income calculation.	\$0.00	0.2	\$0.00
Polster, Andrew	Discussion with A. Fan, M. Wojtas (Deloitte) tax compliance software to prepare 2022 tax return extensions.	\$0.00	0.1	\$0.00
Polster, Andrew	Prepare corporate jurisdictional estimated tax tool for tax year 2022 estimates.	\$0.00	0.6	\$0.00
Polster, Andrew	Review prior year corporate jurisdictional estimated tax tool.	\$0.00	0.3	\$0.00
Schulhof, Ken	Discuss with J. Gardyn, C. Gibian, M. Lang (Deloitte) BlockFi Balance Sheet, impacts on fair value profit and loss, prepare summary of book income per changes in balance sheet and compare to 2021 income statement to estimate fair value for 2021.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review workbook prepared by J. Gardyn (Deloitte) explaining balance sheet accounts and impacts on profit & loss.	\$0.00	0.6	\$0.00
Wojtas, Mike	Discussion with A. Fan, A. Polster (Deloitte) tax compliance software to prepare 2022 tax return extensions.	\$0.00	0.1	\$0.00
Wojtas, Mike	Compile tracker for BlockFi state extensions for the 2022 tax year.	\$0.00	3.0	\$0.00
Wojtas, Mike	Discussion with A. Fan, A. Polster (Deloitte) process and work allocation for the 2022 tax return extensions.	\$0.00	0.2	\$0.00



# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/30/2023				
Gardyn, Jordon	Call with K. Schulhof, R. Massey (Deloitte) to discuss engagement staffing and resources aligned to the engagement team.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2021 financials in connection with preparing BlockFi Inc. 2021 taxable income calculation.	\$0.00	0.2	\$0.00
Polster, Andrew	Draft email to J. Gardyn, A. Fan, A. Tilley (Deloitte) sharing the BlockFi Inc. and subsidiaries extension tracker and methodology of how it was calculated.	\$0.00	0.3	\$0.00
Polster, Andrew	Review corporate jurisdictional estimated tax tool's info matrix for states rules regarding due dates, conformity to federal, form requirements, and safe harbor rules.	\$0.00	1.8	\$0.00
Polster, Andrew	Update BlockFi Inc. and subsidiaries tax year 2022 extensions tracker for filing list based on state requirements if no payment due and timely federal filed.	\$0.00	1.2	\$0.00
Polster, Andrew	Review BlockFi Inc. and subsidiaries tax year 2022 extensions tracker for payment amounts and filings vs the prior year.	\$0.00	0.7	\$0.00
Schulhof, Ken	Updated drafted engagement letter prepared by J. Gardyn (Deloitte) for preparation of the BlockFi 2022 tax returns and 2021 amended returns.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review information request lists for IRC Section 382 (net operating loss carryforward rules) study and 2022 tax return compliance prepared by J. Gardyn (Deloitte).	\$0.00	0.6	\$0.00
Schulhof, Ken	Call with J. Gardyn, R. Massey (Deloitte) to discuss engagement staffing and resources aligned to the engagement team.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
03/31/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss status of tax engagements.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Summarize information requests for IRC section 382 (net operating loss carryforward rules) study and 2022 tax return compliance and resent to BlockFi team.	\$0.00	0.6	\$0.00
Polster, Andrew	Draft email to J. Gardyn, A. Fan, A. Tilley (Deloitte) sharing the updated BlockFi Inc. and subsidiaries extension tracker after updates to balance sheet.	\$0.00	0.3	\$0.00
Polster, Andrew	Prepare franchise tax workpaper federal and state tabs to estimate extension payments for franchise.	\$0.00	1.1	\$0.00
Polster, Andrew	Update BlockFi Inc. and subsidiaries tax year 2022 extensions tracker with estimated payment amounts and filings required for tax year 2022 states.	\$0.00	0.7	\$0.00
Polster, Andrew	Update franchise tax workpaper for new balance sheet information provided by client to estimate franchise tax payments.	\$0.00	0.9	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss status of tax engagements.	\$0.00	0.5	\$0.00
Schulhof, Ken	Email J. Gardyn (Deloitte) regarding BlockFi joint venture with BPV Power Alpha LLC.	\$0.00	0.5	\$0.00
04/03/2023				
Fan, Andy	Email M. Wojtas (Deloitte) regarding tax compliance software to prepare 2022 tax return extensions.	\$0.00	0.5	\$0.00
Fan, Andy	Fill out BlockFi Trading and Lending LLC Alabama extension form in Corptax.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/03/2023				
Fan, Andy	Fill out BlockFi Trading and Lending LLC California extension form in Corptax.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Discuss with Z. Meng (Deloitte) 2021 tax return workpapers to aid in the preparation of 2022 tax return workpapers.	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Discuss with J. Gardyn (Deloitte) 2021 tax return workpapers to aid in the preparation of 2022 tax return workpapers.	\$0.00	0.4	\$0.00
Polster, Andrew	Update assignments in BlockFi Inc. and subsidiaries tax year 2022 extensions tracker for extensions preparation.	\$0.00	0.8	\$0.00
Polster, Andrew	Update BlockFi Inc. and subsidiaries tax year 2022 extensions tracker for buffer on extension payment for safe harbor.	\$0.00	1.2	\$0.00
04/04/2023				
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Rhode Island.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Utah.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Vermont.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Connecticut.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for California.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Kentucky.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Arizona.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subs extension forms for Wisconsin.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for New Jersey.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/04/2023				
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for New Mexico.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for North Carolina.	\$0.00	0.5	\$0.00
Fan, Andy	Fill out BlockFi Inc. Extension forms for Oklahoma.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Alabama (Privilege Tax).	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Florida.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for New York.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Oregon.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Montana.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for District of Columbia.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Hawaii.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Idaho.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. Extension forms for South Carolina.	\$0.00	0.2	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Michigan.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Minnesota.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Alabama.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Maine.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Massachusetts.	\$0.00	0.4	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Iowa.	\$0.00	0.3	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/04/2023				
Fan, Andy	Fill out BlockFi Inc. extension forms for Louisiana.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. extension forms for Maryland.	\$0.00	0.3	\$0.00
Fan, Andy	Fill out BlockFi Inc. and subsidiaries extension forms for Texas.	\$0.00	0.3	\$0.00
Polster, Andrew	Update BlockFi Inc. and subsidiaries tax year 2022 extensions tracker for 2022 extension filing methods.	\$0.00	0.5	\$0.00
Polster, Andrew	Email BlockFi regarding new rule effective for Louisiana's tax year 2022 extensions no longer being required to file without payment.	\$0.00	0.1	\$0.00
Polster, Andrew	Check prior year filing methods in Corptax for tax year 2021 extensions.	\$0.00	0.9	\$0.00
Schulhof, Ken	Review 2021 financial statement support initially provided to identify methods of reporting on the amended 2021 return.	\$0.00	0.8	\$0.00
04/05/2023				
Fan, Andy	Upload California extension forms into Intela for BlockFi Trading and Lending LLC.	\$0.00	0.7	\$0.00
Fan, Andy	Upload Alabama extension forms into Intela for BlockFi.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Alabama (Privilege Tax) extension forms into Intela for BlockFi.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Florida extension forms into Intela for BlockFi.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Maryland extension forms into Intela for BlockFi.	\$0.00	0.4	\$0.00
Fan, Andy	Upload North Carolina extension forms into Intela for BlockFi.	\$0.00	0.4	\$0.00
Fan, Andy	Upload Oklahoma extension forms into Intela for BlockFi.	\$0.00	0.3	\$0.00
Fan, Andy	Upload South Carolina extension forms into Intela for BlockFi.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/05/2023				
Fan, Andy	Upload Alabama extension forms into Intela for BlockFi Trading and Lending LLC.	\$0.00	0.6	\$0.00
Fan, Andy	Upload Wisconsin extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Fan, Andy	Upload California extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Arizona extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload New Jersey extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Iowa extension forms into Intela for BlockFi.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Louisiana extension forms into Intela for BlockFi.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Oregon extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Rhode Island extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload Utah extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Vermont extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Texas, Hawaii, Idaho, Kentucky, Maine, Massachusetts, Michigan, Minnesota extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	2.0	\$0.00
Fan, Andy	Upload Minnesota extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload New York City extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
Fan, Andy	Upload Connecticut extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/05/2023				
Fan, Andy	Upload Montana extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Fan, Andy	Upload District of Columbia extension forms into Intela for BlockFi Inc. and subsidiaries.	\$0.00	0.2	\$0.00
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology for reaching a reflection of income.	\$0.00	0.5	\$0.00
04/06/2023				
Fan, Andy	Prepare New York - Metropolitan Transportation Authority extension form for BlockFi Inc. and subsidiaries in software.	\$0.00	0.8	\$0.00
Fan, Andy	Prepare New York State - Metropolitan Transportation Authority extension form for BlockFi Inc. and subsidiaries in software.	\$0.00	0.7	\$0.00
Gibian, Craig	Discussion with M. Lang, N. Tasso (Deloitte) regarding BlockFi' Inc's 2021 taxable income calculation and 2023 IRC section 475 mark to market election.	\$0.00	1.0	\$0.00
Gibian, Craig	Analyze calculation of BlockFi Inc.'s taxable income for 2021 by applying a mark-to-market methodology for reaching a reflection of income.	\$0.00	0.7	\$0.00
Lang, Mary Jo	Discussion with C. Gibian, N. Tasso (Deloitte) regarding BlockFi' Inc's 2021 taxable income calculation and 2023 IRC section 475 mark to market election.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Review financial statements in connection with IRC section 475 mark to market election analysis.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Roll over prior year financial information including mark to market adjustments and deferred income on financial statement workpaper.	\$0.00	3.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
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*Tax Compliance Services*

04/07/2023

Polster, Andrew	Create return obligation in corporate tax for all state filings.	\$0.00	1.7	\$0.00
Polster, Andrew	Update banking information in Corptax to process extension payments with e-filed extension.	\$0.00	0.5	\$0.00
Polster, Andrew	Create e-file groups in Corptax for state filings that are able to be e-filed.	\$0.00	1.3	\$0.00
Polster, Andrew	Create folders in corporate tax for tax year 2022 filings.	\$0.00	0.6	\$0.00
Polster, Andrew	Clear diagnostics in e-file packages for extensions.	\$0.00	0.9	\$0.00

04/10/2023

Fan, Andy	Create comparison of book-to-tax from filed 2021 return vs. proposed amended adjustments.	\$0.00	1.0	\$0.00
Fan, Andy	Clear comments on PDF for Oklahoma federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Clear comments on PDF for South Carolina federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Upload to re-print federal extensions for Louisiana into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload to re-print federal extensions for Maryland into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload to re-print federal extensions for North Carolina into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Clear comments on PDF for Maryland federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Clear comments on PDF for Alabama (Privilege Tax) federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Clear comments on PDF for Louisiana federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00



# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/10/2023				
Fan, Andy	Clear comments on PDF for Arizona federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Upload to re-print federal extensions for Oklahoma into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Clear comments on PDF for North Carolina federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Go through summary financial statements of BlockFi updated for 2021 to create comparison of book-to-tax from filed 2021 return vs. proposed amended adjustments.	\$0.00	1.0	\$0.00
Fan, Andy	Clear comments for Michigan federal extensions that were previously uploaded to Intela.	\$0.00	0.6	\$0.00
Fan, Andy	Email A. Polster (Deloitte) regarding work allocation, review notes and e-file process for the 2022 state tax return extensions.	\$0.00	0.3	\$0.00
Fan, Andy	Clear comments for Massachusetts federal extensions that were previously uploaded to Intela.	\$0.00	0.6	\$0.00
Fan, Andy	Clear comments on PDF for California federal extensions that were previously uploaded to Intela.	\$0.00	0.5	\$0.00
Fan, Andy	Upload to re-print federal extensions for Alabama (Privilege Tax) into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2021 financial statements in connection with preparing BlockFi Inc. 2021 taxable income calculation.	\$0.00	0.5	\$0.00
Polster, Andrew	Update tracker for states that allow e-file based on Corptax software.	\$0.00	0.9	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/10/2023				
Polster, Andrew	Finalize BlockFi Inc. and subsidiaries tax year 2022 extension workpaper for estimated payment amounts based on updated franchise tax calculation, prior year overpayments, tax year 2022 calculations, and safe harbor buffer.	\$0.00	1.4	\$0.00
Polster, Andrew	Review e-file rules for states that have tax year 2022 filing obligations in Corptax.	\$0.00	0.5	\$0.00
Polster, Andrew	Review to update BlockFi Inc. and subsidiaries tax year 2022 extensions workpaper for states that follow federal extensions to confirm filing list.	\$0.00	1.2	\$0.00
04/11/2023				
Fan, Andy	Upload federal extensions for Massachusetts into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload federal extensions for Michigan into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Discussion with A. Polster (Deloitte) regarding work allocation, review notes, and e-file process for the 2022 state tax return extensions.	\$0.00	0.5	\$0.00
Fan, Andy	Upload to federal extensions for Connecticut into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload to federal extensions for District of Columbia into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Clear e-file issues for District of Columbia for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Clear e-file issues for District of Columbia for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Clear e-file issues for Maryland for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Clear e-file issues for North Carolina for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/11/2023				
Fan, Andy	Clear e-file issues for Massachusetts for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Clear e-file issues for Arizona for BlockFi Inc. entity federal extensions.	\$0.00	0.5	\$0.00
Fan, Andy	Upload to federal extensions for Arizona into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload to federal extensions for California into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Fan, Andy	Upload federal extensions for Idaho into Intela for BlockFi Inc.	\$0.00	0.2	\$0.00
Fan, Andy	Upload federal extensions for Kentucky into Intela for BlockFi Inc.	\$0.00	0.2	\$0.00
Fan, Andy	Clear e-file issues for California for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Clear e-file issues for Connecticut for BlockFi Inc. entity federal extensions.	\$0.00	0.6	\$0.00
Fan, Andy	Upload to federal extensions for South Carolina into Intela for BlockFi Inc.	\$0.00	0.3	\$0.00
Polster, Andrew	Discussion with A. Fang (Deloitte) regarding Corptax software, return preparation, assignments, and e-file package creation.	\$0.00	0.7	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for New York City.	\$0.00	0.3	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for New Jersey.	\$0.00	0.3	\$0.00
Polster, Andrew	Update assignment in BlockFi Inc. and subsidiaries tax year 2022 extension tracker based on team availability.	\$0.00	0.4	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for New York.	\$0.00	0.3	\$0.00
04/12/2023				
Fan, Andy	Prepare BlockFi extension transmittal letters.	\$0.00	1.2	\$0.00
Polster, Andrew	Re-print all tax year 2022 state extensions from Corptax for BlockFi Inc. and subsidiaries to make adjustment for address change.	\$0.00	1.8	\$0.00

BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/12/2023				
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Oregon.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 New York extension in Corptax.	\$0.00	0.3	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 New Jersey extension in Corptax.	\$0.00	0.3	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Maryland extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 North Carolina extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Arizona extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Vermont.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Wisconsin.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Wisconsin extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Vermont extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 New York City extension in Corptax.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Montana.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for New Mexico.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages created by A. Fang (Deloitte) for tax year 2022 Florida extension in Corptax.	\$0.00	0.2	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/12/2023				
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Rhode Island.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Texas.	\$0.00	0.2	\$0.00
Polster, Andrew	Prepare consolidated state tax year 2022 extension for Utah.	\$0.00	0.2	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Connecticut extension in Corptax.	\$0.00	0.3	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 District Of Columbia extension in Corptax.	\$0.00	0.3	\$0.00
04/13/2023				
Polster, Andrew	Create tax year 2022 extension zip file Including all state and federal extensions for BlockFi Inc. and subsidiaries.	\$0.00	0.1	\$0.00
Polster, Andrew	Draft email to H. Powers, R. Loban (BlockFi), J. Gardyn, M. DiPaolo, A. Tilley, M. Wojtas (Deloitte) delivering extensions to BlockFi for review.	\$0.00	0.2	\$0.00
Polster, Andrew	Clear diagnostic issues on e-file packages for tax year 2022 extensions.	\$0.00	0.8	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Kentucky extension in Corptax.	\$0.00	0.3	\$0.00
Polster, Andrew	Review e-file extensible markup language packages for tax year 2022 Massachusetts extension in Corptax.	\$0.00	0.3	\$0.00
Polster, Andrew	Finalize tax year 2022 extensions for BlockFi Inc. and subsidiaries.	\$0.00	0.3	\$0.00
04/14/2023				
Fan, Andy	Record responses of those on the BlockFi engagement team to see if they had a relationship with bankruptcy judge and trustee.	\$0.00	1.0	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/14/2023				
Gardyn, Jordon	Review federal and various state extension requests for BlockFi Inc. and subsidiaries 2022 tax return obligations.	\$0.00	2.6	\$0.00
Gardyn, Jordon	Call with H. Powers (BlockFi) discussing open information request lists for 2022 tax return compliance and IRC Section 382 (net operating loss carryforward rules) study.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Review the adjustments made to the 2021 book financial statements after the filing of the original 2021 federal tax return.	\$0.00	0.8	\$0.00
Jurado, Edgar	Create e-file request using Deloitte EMG technology, in order to e-file to the IRS, to extend Blockfi Bitcoin Trust (1041) to deliver to BlockFi.	\$0.00	0.4	\$0.00
Polster, Andrew	Review tax year 2022 State extensions within Corptax to prepare to transmit to state.	\$0.00	1.2	\$0.00
Polster, Andrew	Review extensible markup language report and e-file packages for tax year 2022 State extensions.	\$0.00	1.1	\$0.00
Polster, Andrew	Set up transmission emails in Corptax to monitor and track acceptance/rejection of state/Federal extensions from Corptax.	\$0.00	0.7	\$0.00
Schulhof, Ken	Review originally filed 2021 federal return to understand changes to taxable income to capture in amended returns.	\$0.00	0.6	\$0.00
Schulhof, Ken	Review 2022 tax return extension package shared by J. Gardyn, A. Polster, M. Wojtas (Deloitte) prior to sharing with H. Powers (BlockFi).	\$0.00	1.3	\$0.00
Schulhof, Ken	Debrief with J. Gardyn (Deloitte) on his discussion with H. Powers (BlockFi) on information request lists.	\$0.00	0.4	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/16/2023				
Dizon, Sharon	Monitor e-filing status to pull acceptance in CCH (access electronic filing status system) regarding Blockfi Bitcoin Trust.	\$0.00	0.4	\$0.00
Polster, Andrew	Clear e-file diagnostic issue on New York State extension in preparation of e-file.	\$0.00	0.4	\$0.00
Polster, Andrew	Update state return e-file packages for revised payment date.	\$0.00	1.3	\$0.00
Polster, Andrew	Clear e-file diagnostic issue on New York City extension in preparation of e-file.	\$0.00	0.4	\$0.00
Polster, Andrew	Requalify e-file packages for State returns after date changed in software.	\$0.00	0.9	\$0.00
04/17/2023				
Fan, Andy	Draft poll answers for email sent out to the BlockFi engagement team of Deloitte.	\$0.00	0.3	\$0.00
Fan, Andy	Continue to draft poll answers for email sent out to the BlockFi engagement team of Deloitte.	\$0.00	0.3	\$0.00
Fan, Andy	Send poll answers for email sent out to the BlockFi engagement team of Deloitte.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with S. Lee, K. Schulhof (Deloitte) discussing financial support provided to start preparing 2022 federal and state tax returns and go through info requests and outstanding items still needed from client.	\$0.00	0.5	\$0.00
Lee, Sarah	Call with K. Schulhof (Deloitte) to discuss transition onto the project to assist on day to day BlockFi project activities.	\$0.00	0.3	\$0.00
Lee, Sarah	Call with J. Gardyn, K. Schulhof (Deloitte) discussing financial support provided to start preparing 2022 federal and state tax returns and go through info requests and outstanding items still needed from client.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/17/2023				
Polster, Andrew	Review Federal extensible markup language report and attachment before transmitting in Corptax.	\$0.00	0.9	\$0.00
Polster, Andrew	Transmit State and Federal packages for tax year 2022 for e-filed extensions.	\$0.00	1.1	\$0.00
Schulhof, Ken	Call with K. Schulhof, J. Gardyn, S. Lee, M. Wojtas (all Deloitte) to catch up on status and explain to team the adjustments from originally filed 2021 return for reasons to amend.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn, S. Lee (Deloitte) discussing financial support provided to start preparing 2022 federal and state tax returns and go through info requests and outstanding items still needed from client.	\$0.00	0.5	\$0.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) on fluctuation in the BlockFi Balance Sheet and Income Statement between filed 2021 returns and updated financial statements.	\$0.00	0.8	\$0.00
04/18/2023				
Gardyn, Jordon	Review adjustment recorded for tax returns on 2021 to assist with preparation of the 2022 federal tax return preparation.	\$0.00	0.9	\$0.00
Gibian, Craig	Prepare memorandum regarding calculation of taxable income.	\$0.00	0.7	\$0.00
Lang, Mary Jo	Revise BlockFi Inc. 2021 taxable income summary.	\$0.00	0.5	\$0.00
Polster, Andrew	Call with M. Wojtas, A. Polster, J. Gardyn (Deloitte), H. Powers and S. Bailey (BlockFi) walking through information request lists shared and questions related to open items yet to be received for 2022 tax return preparation.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review 2022 support to identify the items on the balance sheet that potentially need to be adjusted for tax return purposes.	\$0.00	0.6	\$0.00



BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/18/2023				
Schulhof, Ken	Analyze tax adjustments required on the 2021 returns and whether there is additional support to be requested.	\$0.00	0.7	\$0.00
04/19/2023				
Fan, Andy	Summarize results of the poll answers for emails sent out to the BlockFi Deloitte Tax engagement team and sent results to J. Gardyn (Deloitte).	\$0.00	0.5	\$0.00
Fan, Andy	Draft poll answers for email sent out to the BlockFi Deloitte Tax engagement team confirming whether professionals have a relationship with any of the listed Trustees in the BlockFi bankruptcy proceedings.	\$0.00	0.3	\$0.00
Fan, Andy	Send poll answers for email sent out to the BlockFi Deloitte Tax engagement team confirming whether professionals have, or had, any type of digital asset deposit relationship with BlockFi.	\$0.00	0.3	\$0.00
Lang, Mary Jo	Revise memorandum discussing BlockFi Inc. 2021 taxable income calculation.	\$0.00	2.0	\$0.00
Polster, Andrew	Gather extensible markup language files related to tax year 2022 e-filed extensions to convert to PDF to document State acceptance.	\$0.00	0.6	\$0.00
Polster, Andrew	Print acceptance emails generated from Corptax to PDF to send to BlockFi side including H. Powers, R. Loban (BlockFi), J. Gardyn, M. DiPaolo, A. Tilley, M. Wojtas (Deloitte) as proof of submission.	\$0.00	0.4	\$0.00
04/20/2023				
Gardyn, Jordon	Call with M. Wojtas (Deloitte), H. Powers (BlockFi) and S. Bailey (BlockFi) walking through information request lists shared and questions related to open items yet to be received for 2022 tax return preparation.	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/20/2023				
Lee, Sarah	Review the 2021 amended return calculation schedule of BlockFi Inc.	\$0.00	0.5	\$0.00
Lee, Sarah	Call with J. Gardyn, M. Wojtas (Deloitte) to discuss the 2021 amended return calculations.	\$0.00	0.5	\$0.00
Lee, Sarah	Discussion with K. Schulhof, J. Gardyn (Deloitte) status of 2022 extensions/2022 workpapers for BlockFi Inc.	\$0.00	0.5	\$0.00
Polster, Andrew	Compile acknowledgment package to draft email to H. Powers, R. Loban (BlockFi), J. Gardyn, M. DiPaolo, A. Tilley, M. Wojtas (Deloitte).	\$0.00	0.6	\$0.00
Polster, Andrew	Email H. Powers (BlockFi) documenting proof of e-file for state and federal extensions.	\$0.00	0.4	\$0.00
Schulhof, Ken	Review balance sheet and income statement provided by S. Bailey (BlockFi) for 2022 tax return.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with J. Gardyn (Deloitte), H. Powers (BlockFi), S. Bailey (BlockFi) to discuss information request lists shared and questions related to open items yet to be received for 2022 tax return preparation.	\$0.00	0.8	\$0.00
04/21/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review financials to revise summary memorandum of BlockFi Inc. 2021 taxable income calculation.	\$0.00	1.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/24/2023				
Gardyn, Jordon	Prepare consolidated information request list for IRC section 382 (net operating loss carryforward rules) and 2022 tax return request lists with updated information received vs what is outstanding to share with B. Mathews, S. Bailey, R. Loban (BlockFi).	\$0.00	0.8	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) discussing changes to the 2021 BlockFi financial statements provided from the version used for the filed 2021 tax returns.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Review the 2022 tax return support received to sent question to B. Mathews, S. Bailey (BlockFi) regarding method of accounting being used in 2022 support received.	\$0.00	1.1	\$0.00
Lee, Sarah	Discussion with K. Schulhof, J. Gardyn, M. Wojtas (Deloitte) regarding request list for the 2022 tax returns and IRC section 382 (net operating loss carryforward rules) study items still open.	\$0.00	0.4	\$0.00
Lee, Sarah	Call with M. Wojtas (Deloitte) to review and walk through 2022 taxable income line item support provided by company received to date.	\$0.00	1.6	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) discussing changes to the 2021 BlockFi financial statements provided from the version used for the filed 2021 tax returns.	\$0.00	0.7	\$0.00
Schulhof, Ken	Discussion with S. Lee, J. Gardyn, M. Wojtas (Deloitte) regarding request list for the 2022 tax returns and IRC section 382 (net operating loss carryforward rules) study items still open.	\$0.00	0.4	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/24/2023				
Schulhof, Ken	Review BlockFi financial statement support provided for 2022 to gain an understanding of the method of accounting utilized by BlockFi.	\$0.00	0.8	\$0.00
Wojtas, Mike	Compile revised information request to include additional detail for BlockFi 2022 compliance state and federal returns.	\$0.00	0.5	\$0.00
04/25/2023				
Gardyn, Jordon	Call with R. Loban, B. Mathews, S. Baily, M. Nostdahl ( BlockFi), S. Lee, K. Schulhof, M. Wojtas (Deloitte) discussing information request list for 2022 tax returns, and basis of financial statements.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Review the fluctuation between accounts in the BlockFi financial statements provided for 2022 as compared to 2021.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Update the 2022 tax return and IRC section 382 (net operating loss carryforward rules) study information request list for details provided by B. Mathews, S. Bailey (BlockFi) and shared updated request list with A. Sexton (Kirkland and Ellis).	\$0.00	0.4	\$0.00
Gardyn, Jordon	Summarize adjustments to the 2021 return as a result of the updated financials provided.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 financials.	\$0.00	0.4	\$0.00
Lee, Sarah	Call with R. Loban, B. Mathews, S. Baily, M. Nostdahl ( BlockFi), J. Gardyn, K. Schulhof, M. Wojtas (Deloitte) discussing information request list for 2022 tax returns, and basis of financial statements.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Provide instruction to M. Wojtas (Deloitte) regarding 2021 subsidiaries trail balances and Deloitte prepared tax summary to aid in the preparation of 2022 tax return workpapers.	\$0.00	0.2	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/25/2023				
Schulhof, Ken	Review updated information request list for 2022 tax returns and IRC section 382 (net operating loss carryforward rules) study for the current status of outstanding information requested.	\$0.00	0.4	\$0.00
Schulhof, Ken	Review the fluctuations of the balance sheet accounts between 2021 and 2022.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with R. Loban, B. Mathews, S. Baily, M. Nostdahl ( BlockFi), J. Gardyn, S. Lee, M. Wojtas (Deloitte) discussing information request list for 2022 tax returns, and basis of financial statements.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review the investment roll forward support for the activity of the investments held by BlockFi from 2020 to 2021.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with R. Loban, B. Mathews, S. Baily, M. Nostdahl ( BlockFi), J. Gardyn, S. Lee, K. Schulhof (Deloitte) discussing information request list for 2022 tax returns, and basis of financial statements.	\$0.00	0.5	\$0.00
04/26/2023				
Gardyn, Jordon	Review comparison of 2022 and 2021 financial statements to update the information request list and share additional questions/open items with S. Bailey, B. Mathews (BlockFi).	\$0.00	0.8	\$0.00
Gibian, Craig	Analyze calculation of taxable income for 2022 for BlockFi.	\$0.00	1.1	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 financials as compared to 2021 financials and tax reporting.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Compile BlockFi Inc. and subsidiaries 2022 trail balances to aid in the preparation of 2022 tax return workpapers.	\$0.00	2.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/26/2023				
Schulhof, Ken	Review fluctuations, document questions to be sent to S. Bailey, B. Mathews (BlockFi) on the 2022 financials with J. Gardyn (Deloitte).	\$0.00	0.7	\$0.00
Schulhof, Ken	Discussion with J. Gardyn, C. Gibian, A. Turenshine, D. Krozek (Deloitte) regarding next steps related to tax modeling.	\$0.00	0.5	\$0.00
04/27/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss breaking down the financial statements provided to see the potential tax adjustments for the 2022 tax return.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Review support provided by B. Mathews (BlockFi) to understand what investments remain at the end of the year 2022 to assess what needs to come out of the fair value mark for tax purposes.	\$0.00	1.3	\$0.00
Gardyn, Jordon	Review workpapers on a mark-to-market approach for 2022 to try and prove out a deferred roll forward as a result of the change in accounting method for tax purposes to mark-to-market.	\$0.00	1.3	\$0.00
Meng, Zhaoyu	Prepare a comparative summary of the 2021 and 2022 balance sheet and income statement to measure the change over different reporting periods.	\$0.00	2.5	\$0.00
Schulhof, Ken	Review profit & loss for potential investments on the 2022 financials to assess tax treatment for 2022.	\$0.00	0.7	\$0.00
Schulhof, Ken	Review schedule of the investment roll forward for the ownership stakes for investment held by BlockFi, and various other strategic investments provided.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/27/2023				
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss breaking down the financial statements provided to see the potential tax adjustments for the 2022 tax return.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review amended return summary provided by J. Gardyn (Deloitte) to understand the various changes to the profit and loss.	\$0.00	1.1	\$0.00
04/28/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss next steps for 2021 amended return and discussed finalizing workpaper and have team update returns.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Review the 2022 financial support for the stock compensation adjustment provided by B. Mathews (BlockFi).	\$0.00	0.7	\$0.00
Gardyn, Jordon	Discussion with K. Schulhof (Deloitte) regarding updated information request list and what items remain outstanding for IRC section 382 (net operating loss carryforward rules) work and 2022 tax returns.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Discussion with K. Schulhof, D. Krozek (Deloitte) on BlockFi case status update and related tax considerations.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Create book-to-tax comparison from 2021 filed return vs proposed amended return adjustments based on summary financial statements updated for 2021 received from BlockFi.	\$0.00	1.4	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss next steps for 2021 amended return and discussed finalizing workpaper and have team update returns.	\$0.00	0.5	\$0.00
Schulhof, Ken	Discussion with J. Gardyn, D. Krozek (Deloitte) on BlockFi case status update and related tax considerations.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
04/28/2023				
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) regarding updated information request list and what items remain outstanding for IRC section 382 (net operating loss carryforward rules) work and 2022 tax returns.	\$0.00	0.5	\$0.00
05/01/2023				
Forrest, Jonathan	Discussion with J. Gardyn, C. Gibian, D. Krozek, R. Massey, K. Schulhof, E. Tzavelis (Deloitte Tax) regarding next steps related to tax analysis in connection with BlockFi case and related considerations.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Review the 2022 supporting schedules provided on the details behind the balance sheet account line items to identify questions.	\$0.00	1.6	\$0.00
Gardyn, Jordon	Call with C. Gibian, MJ. Lang, K. Schulhof (Deloitte) to review 2022 BlockFi financials and identifying questions and items to request additional details on.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Discussion with J. Forrest, C. Gibian, D. Krozek, R. Massey, K. Schulhof, E. Tzavelis (Deloitte Tax) regarding next steps related to tax analysis in connection with BlockFi case and related considerations.	\$0.00	0.5	\$0.00
Gibian, Craig	Discussion with J. Forrest, J. Gardyn, D. Krozek, R. Massey, K. Schulhof, E. Tzavelis (Deloitte Tax) regarding next steps related to tax analysis in connection with BlockFi case and related considerations.	\$0.00	0.5	\$0.00
Gibian, Craig	Call with J. Gardyn, MJ. Lang, K. Schulhof (Deloitte) to review 2022 BlockFi financials and identifying questions and items to request additional details on.	\$0.00	0.5	\$0.00



# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/01/2023				
Lang, Mary Jo	Review 2022 BlockFi Inc. financials for purposes of BlockFi Inc. 2022 taxable income computation.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) to review 2022 BlockFi financials and identifying questions and items to request additional details on.	\$0.00	0.5	\$0.00
Massey, Rob	Discussion with J. Forrest, J. Gardyn, C. Gibian, D. Krozek, K. Schulhof, E. Tzavelis (Deloitte Tax) regarding next steps related to tax analysis in connection with BlockFi case and related considerations.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, MJ. Lang (Deloitte) to review 2022 BlockFi financials and identifying questions and items to request additional details on.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with C. Gibian, MJ. Lang, M. Wojtas, J. Gardyn (Deloitte) discussing follow up questions on BlockFi 2022 balance sheet and income statement provided and plan to calculate taxable income for the year 2022.	\$0.00	0.5	\$0.00
Schulhof, Ken	Discussion with J. Forrest, J. Gardyn, C. Gibian, D. Krozek, R. Massey, E. Tzavelis (Deloitte Tax) regarding next steps related to tax analysis in connection with BlockFi case and related considerations.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review list of questions from J. Gardyn (Deloitte) going through support provided that were summarized in the BlockFi 2022 tax return workpapers.	\$0.00	1.0	\$0.00
Schulhof, Ken	Call with C. Gibian, MJ. Lang, J. Gardyn (Deloitte) regarding questions on the 2022 balance sheet account classifications in advance of call with A. Sexton (Kirkland and Ellis), R. Loban (BlockFi).	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/02/2023				
Gardyn, Jordon	Discussion with K. Schulhof (Deloitte) (partial) regarding engagement team members and identify potential staff to onboard onto the engagement team.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Summarize the responses provided by S. Bailey (BlockFi) regarding questions on BlockFi 2022 financials.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Compare the generally accepted accounting principals financial statements to the management fair value financial statements for the differences in the mark-to-market calculation prepared for purposes of the BlockFi 2021 amended tax returns.	\$0.00	1.3	\$0.00
Kothari, Mahek	Setup archive folder for BlockFi.	\$0.00	0.1	\$0.00
Meng, Zhaoyu	Prepare a reconciliation between the consolidated trail balance and the financial statement to aid in the preparation of BlockFi 2022 tax return workpapers.	\$0.00	3.5	\$0.00
Schulhof, Ken	Consider the potential taxable income impacts for the BlockFi responses to the questions asked regarding the changes in the accounts on the 2022 balance sheet vs the 2021 balance sheet presentation.	\$0.00	0.4	\$0.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) regarding engagement team members and identify potential staff to onboard onto the engagement team.	\$0.00	0.6	\$0.00
Schulhof, Ken	Evaluate the changes required to the amended return to provide direction on how to calculate the M-1s from book to taxable income.	\$0.00	0.8	\$0.00
05/03/2023				
Gardyn, Jordon	Share the BlockFi 2021 tax return supporting schedules with M. Wojtas and S. Lee (Deloitte) to further identify areas to focus on for changes for amended filing.	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/03/2023				
Wojtas, Mike	Review 2022 trial balances provided by client to financials.	\$0.00	1.2	\$0.00
Wojtas, Mike	Review coding of trial balances to Corptax accounts for import and set-up of 2022 tax return.	\$0.00	0.8	\$0.00
05/04/2023				
Gardyn, Jordon	Summarize responses to questions provided by S. Bailey (BlockFi) and incorporate them as notes into the Deloitte Tax prepared 2022 summary tax return workbook.	\$0.00	1.7	\$0.00
Gardyn, Jordon	Discuss with K. Schulhof (Deloitte) BlockFi responses on 2022 income statement and balance sheet to understand whether additional changes are required to the 2021 filed tax returns based on updated understanding of the 2022 income statement.	\$0.00	0.5	\$0.00
Lee, Sarah	Review 2021 tax return for potential further adjustments required on amended returns for updating fair value amounts.	\$0.00	3.0	\$0.00
Schulhof, Ken	Review updated 2022 tax return workpapers with S. Bailey (BlockFi) responses incorporated to provide comments to J. Gardyn (Deloitte) on further updates to be made to the 2022 tax return workpapers.	\$0.00	0.8	\$0.00
Schulhof, Ken	Discuss with J. Gardyn (Deloitte) BlockFi responses on 2022 income statement and balance sheet to understand whether additional changes are required to the 2021 filed tax returns based on updated understanding of the 2022 income statement.	\$0.00	0.5	\$0.00
Wojtas, Mike	Review 2022 trial balance accounts for mapping of line items into the 2022 BlockFi Inc and Subs income statement and balance sheet.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/04/2023				
Wojtas, Mike	Review coding of trial balances to Corptax accounts for import and set-up of 2022 tax return.	\$0.00	0.9	\$0.00
05/05/2023				
Gardyn, Jordon	Email A. Sexton (Kirkland and Ellis), R. Loban (BlockFi) regarding information request list for expected engagement timeline for BlockFi 2022 tax return preparation and IRC section 382 (net operating loss carryforward limitation rules) study analysis.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Update the 2022 Deloitte Tax workpaper to share with C. Gibian, MJ. Lang, and K. Schulhof (Deloitte) regarding responses received from S. Bailey (BlockFi) and support received for the custodian asset balance support received.	\$0.00	2.1	\$0.00
Gardyn, Jordon	Discussion with K. Schulhof, D. Krozek (Deloitte Tax) regarding BlockFi case status update and related tax considerations.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Call with M. Wojtas (Deloitte) reconciling differences from the separate legal entity trial balances consolidation prepared by Deloitte compared to BlockFi's consolidated financials.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Call with S. Lee, K. Schulhof, M. Wojtas (Deloitte) to catch up on status and explain to team the adjustments from originally filed BlockFi 2021 tax return for reasons to amend the 2021 filings.	\$0.00	0.5	\$0.00
Krozek, Derek	Discussion with J. Forrest, J. Gardyn, C. Gibian, R. Massey, K. Schulhof, E. Tzavelis (Deloitte Tax) regarding next steps related to tax analysis in connection with BlockFi case and related considerations.	\$0.00	0.3	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/05/2023				
Lee, Sarah	Call with J. Gardyn, K. Schulhof, M. Wojtas (Deloitte) to catch up on status and explain to team the adjustments from originally filed BlockFi 2021 tax return for reasons to amend the 2021 filings.	\$0.00	0.5	\$0.00
Lee, Sarah	Reconcile BlockFi separate entity trial balances with updated financials to aid in the preparation of 2022 tax return workpapers.	\$0.00	3.8	\$0.00
Schulhof, Ken	Discussion with J. Gardyn, D. Krozek (Deloitte Tax) regarding BlockFi case status update and related tax considerations.	\$0.00	0.3	\$0.00
Schulhof, Ken	Review the summary financial statements included in the BlockFi 2022 tax return workpapers with tie-out to support and BlockFi responses incorporated within the 2022 tax return workpapers.	\$0.00	0.8	\$0.00
Schulhof, Ken	Call with J. Gardyn, S. Lee, M. Wojtas (Deloitte) to catch up on status and explain to team the adjustments from originally filed BlockFi 2021 tax return for reasons to amend the 2021 filings.	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with J. Gardyn, S. Lee, K. Schulhof (Deloitte) to catch up on status and explain to team the adjustments from originally filed BlockFi 2021 tax return for reasons to amend the 2021 filings.	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with J. Gardyn (Deloitte) reconciling differences from the separate legal entity trial balances consolidation prepared by Deloitte compared to BlockFi's consolidated financials.	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/08/2023				
Gardyn, Jordon	Call with C. Gibian, R. Massey, K. Schulhof (Deloitte) discussing calculating 2022 taxable income and considerations for the dollarized debtor claims and whether it should be mark-to-market for tax purposes.	\$0.00	0.5	\$0.00
Gibian, Craig	Call with J. Gardyn, R. Massey, K. Schulhof (Deloitte) discussing calculating 2022 taxable income and considerations for the dollarized debtor claims and whether it should be mark-to-market for tax purposes.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review updated 2022 BlockFi Inc. financial information to prepare comments and questions.	\$0.00	0.8	\$0.00
Massey, Rob	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) discussing calculating 2022 taxable income and considerations for the dollarized debtor claims and whether it should be mark-to-market for tax purposes.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, R. Massey (Deloitte) discussing calculating 2022 taxable income and considerations for the dollarized debtor claims and whether it should be mark-to-market for tax purposes.	\$0.00	0.5	\$0.00
05/09/2023				
Gardyn, Jordon	Call with C. Gibian, MJ. Lang, K. Schulhof, M. Wojtas (Deloitte) discussing follow up questions on 2022 income statement and balance sheet provided by BlockFi and calculating taxable income on a mark-to-market approach for 2022 tax returns.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Send email to R. Loban (BlockFi) with questions on the breakout of the 2022 balance sheet accounts included in the financial statements prepared by BlockFi.	\$0.00	0.7	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/09/2023				
Gardyn, Jordon	Review the investment roll-forward prepared by S. Bailey (BlockFi) and sent questions back to S. Bailey (BlockFi) on reconciling amounts to the 2022 financial statements.	\$0.00	1.6	\$0.00
Gibian, Craig	Call with J. Gardyn, MJ. Lang, K. Schulhof, M. Wojtas (Deloitte) discussing follow up questions on 2022 income statement and balance sheet provided by BlockFi and calculating taxable income on a mark-to-market approach for 2022 tax returns.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review updated BlockFi Inc. 2022 financials.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof, M. Wojtas (Deloitte) discussing follow up questions on 2022 income statement and balance sheet provided by BlockFi and calculating taxable income on a mark-to-market approach for 2022 tax returns.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, MJ. Lang, M. Wojtas (Deloitte) discussing follow up questions on 2022 income statement and balance sheet provided by BlockFi and calculating taxable income on a mark-to-market approach for 2022 tax returns.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review the investment roll-forward support provided by S. Bailey (BlockFi) to share questions with J. Gardyn (Deloitte) to further send to S. Bailey and R. Loban (both BlockFi) regarding the accounting method utilized for the investment rollforward.	\$0.00	0.8	\$0.00
Wojtas, Mike	Prepare worksheet for 2022 tax return.	\$0.00	0.9	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/09/2023				
Wojtas, Mike	Call with J. Gardyn, C. Gibian, MJ. Lang, K. Schulhof (Deloitte) discussing follow up questions on 2022 income statement and balance sheet provided by BlockFi and calculating taxable income on a mark-to-market approach for 2022 tax returns.	\$0.00	0.5	\$0.00
Wojtas, Mike	Compile request items received from client for 2022 tax return.	\$0.00	0.6	\$0.00
05/10/2023				
Gardyn, Jordon	Summarize responses from S. Bailey (BlockFi) on questions sent via email on the 2022 financial statements.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 financials in preparing tax analysis.	\$0.00	0.8	\$0.00
Meng, Zhaoyu	Reconcile separate entity trial balances with BlockFi financials to eliminate intercompany accounts.	\$0.00	3.5	\$0.00
Meng, Zhaoyu	Update trial balance account coding and descriptions for tax software data importing.	\$0.00	2.5	\$0.00
Meng, Zhaoyu	Meeting with M. Wojtas (Deloitte) for tax return 2022 workpaper regarding reconciliation of separate entity trial balances to BlockFi financials and tax software coding.	\$0.00	1.2	\$0.00
Meng, Zhaoyu	Meeting with M. Wojtas (Deloitte) regarding BlockFi tax return 2022 workpaper.	\$0.00	0.5	\$0.00
Wojtas, Mike	Meeting with Z. Meng (Deloitte) regarding BlockFi tax return 2022 workpaper.	\$0.00	0.5	\$0.00
Wojtas, Mike	Meeting with Z. Meng (Deloitte) for tax return 2022 workpaper regarding reconciliation of separate entity trial balances to BlockFi financials and tax software coding.	\$0.00	1.2	\$0.00



BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/11/2023				
Gardyn, Jordon	Discussion with K. Schulhof (Deloitte) regarding open requests and questions currently with R. Loban and S. Bailey (BlockFi) on the BlockFi 2022 tax returns.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Reconcile separate entity trial balances with updated financials to aid in the preparation of 2022 tax return workpapers.	\$0.00	2.5	\$0.00
Meng, Zhaoyu	Meeting with M. Wojtas (Deloitte) regarding tax return 2022 workpaper, reconciling BlockFi separate entity trial balances to financials and tax software coding with updated financials.	\$0.00	0.5	\$0.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) regarding open requests and questions currently with R. Loban and S. Bailey (BlockFi) on the BlockFi 2022 tax returns.	\$0.00	0.5	\$0.00
Wojtas, Mike	Meeting with Z. Meng (Deloitte) regarding tax return 2022 workpaper, reconciling BlockFi separate entity trial balances to financials and tax software coding with updated financials.	\$0.00	0.5	\$0.00
05/12/2023				
Gardyn, Jordon	Review support received from S. Bailey and B. Matthews (BlockFi) related to the legal agreements associated with the FTX company line of credit provided to BlockFi.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Email S. Bailey (BlockFi) regarding 2022 Bitwise investor form K-1 received and request the 2021 investor form K-1 for reporting on the amended BlockFi 2021 returns.	\$0.00	0.4	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 financials.	\$0.00	1.1	\$0.00
Lang, Mary Jo	Prepare summary outline of BlockFi Inc. 2022 tax year and taxable loss.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/12/2023				
Meng, Zhaoyu	Prepare the consolidated balance sheet of 2022 BlockFi tax return workpapers.	\$0.00	2.5	\$0.00
Meng, Zhaoyu	Prepare the proforma book to tax reconciliation of 2022 BlockFi tax return workpapers.	\$0.00	3.0	\$0.00
Schulhof, Ken	Discussion with D. Krozek (Deloitte Tax), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) regarding BlockFi case status update and related tax considerations.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review 2022 BlockFi investor form K-1 received for Bitwise to inquire from the company as to the status of the 2021 investor form K-1 for their investment in Bitwise.	\$0.00	0.3	\$0.00
Wojtas, Mike	Review 2022 tax return workpaper, for book items, after updates made to trial balance information.	\$0.00	3.0	\$0.00
05/15/2023				
DiPaolo, Michele	Call with J. Gardyn (Deloitte) regarding status of BlockFi 2022 tax compliance and areas where we need to continue to focus on to move projects forward.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with M. DiPaolo (Deloitte) regarding status of BlockFi 2022 tax compliance and areas where we need to continue to focus on to move projects forward.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Reconcile investment roll forward support to the financial statement line items to send open questions to S. Bailey (BlockFi) on information shared.	\$0.00	2.1	\$0.00
Gardyn, Jordon	Update tax workpaper comparison for new financial support received.	\$0.00	1.4	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 financials and summary of BlockFi Inc. 2022 taxable income.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/15/2023				
Lee, Sarah	Summarize financial information in workpaper for 2022 tax return to calculate the book-to-tax adjustment for fair value reporting.	\$0.00	1.5	\$0.00
Schulhof, Ken	Review investment roll-forward shared by S. Bailey (BlockFi) to further send questions/comments to J. Gardyn (Deloitte) on the investment schedule.	\$0.00	0.6	\$0.00
Wilson, Clinton	Prepare federal return workpaper for US return of partnership income and New Jersey state return of partnership income.	\$0.00	0.6	\$0.00
05/16/2023				
Gardyn, Jordon	Call with C. Gibian, MJ. Lang, K. Schulhof (Deloitte) discussing outstanding questions on the BlockFi 2022 tax return support.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Discuss with C. Gibian, MJ. Lang, K. Schulhof (Deloitte), S. Cantor, A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban (BlockFi) 2022 taxable income estimates and potential changes for tax reporting from financial statements.	\$0.00	0.5	\$0.00
Gibian, Craig	Call with J. Gardyn, MJ. Lang, K. Schulhof (Deloitte) discussing outstanding questions on the BlockFi 2022 tax return support.	\$0.00	0.8	\$0.00
Gibian, Craig	Call with J. Gardyn, MJ. Lang, K. Schulhof (Deloitte), S. Cantor, A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban (BlockFi) 2022 taxable income estimates and potential changes for tax reporting from financial statements.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/16/2023				
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte), S. Cantor, A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban (BlockFi) 2022 taxable income estimates and potential changes for tax reporting from financial statements.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) discussing outstanding questions on the BlockFi 2022 tax return support.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 financial information to update summary of BlockFi Inc. 2022 taxable income.	\$0.00	1.4	\$0.00
Meng, Zhaoyu	Add supporting workpapers for tax software coding and eliminations for the preparation of 2022 federal tax return workpapers.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Prepare schedule M-3 net income or loss reconciliation workpaper for 2022 BlockFi tax return.	\$0.00	1.5	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, MJ. Lang (Deloitte) discussing outstanding questions on the BlockFi 2022 tax return support.	\$0.00	0.8	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, MJ. Lang, (Deloitte), S. Cantor, A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban (BlockFi) 2022 taxable income estimates and potential changes for tax reporting from financial statements.	\$0.00	0.5	\$0.00
Wilson, Clinton	Email M. Wojtas (Deloitte) regarding BlockFi NB workpaper for US return of partnership income.	\$0.00	0.3	\$0.00
Wilson, Clinton	Prepare federal return workpaper for US return of partnership income and New Jersey state return of partnership income.	\$0.00	2.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/17/2023				
Gardyn, Jordon	Summarize financial information in workpaper for 2022 tax return to calculate the book-to-tax adjustment for fair value reporting.	\$0.00	1.1	\$0.00
Schulhof, Ken	Review the 2022 income statement and balance sheet of BlockFi to understand what items need to change for taxable income reporting purposes as part of the mark-to-market reporting adjustment.	\$0.00	0.4	\$0.00
05/18/2023				
Gardyn, Jordon	Discuss with M. Wojtas (Deloitte) regarding preparing the 2022 tax return workpapers for BlockFi Inc and subsidiaries.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Update the BlockFi NB LLC 2022 federal tax return workpapers with comments and sent back to C. Wilson (Deloitte) to start preparing the 2022 tax returns.	\$0.00	1.4	\$0.00
Schulhof, Ken	Exchange messages with J. Gardyn (Deloitte) regarding the preparation of the BlockFi NB LLC 2022 federal and New Jersey tax returns.	\$0.00	0.3	\$0.00
Wilson, Clinton	Prepare federal return for US return of partnership income (1065) for BlockFi NB federal.	\$0.00	2.3	\$0.00
Wojtas, Mike	Discuss with J. Gardyn (Deloitte) regarding preparing the 2022 tax return workpapers for BlockFi Inc and subsidiaries.	\$0.00	0.6	\$0.00
Wojtas, Mike	Update 2022 federal tax return workpaper for book to tax adjustments.	\$0.00	3.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/19/2023				
Forrest, Jonathan	Call with J. Gardyn, C. Gibian, R. Massey, K. Schulhof (Deloitte) discussing open questions and status of the 2022 BlockFi taxable income calculations and various tax technical considerations for BlockFi 2022 returns.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Prepare template for calculating the M-1 adjustment related to mark-to-market for the 2022 tax return to share with K. Schulhof (Deloitte).	\$0.00	1.3	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) discussing presentation of workbook prepared to calculate M-1 adjustment for mark-to-market and tax-basis balance sheet for year-end 2022.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Call with J. Forrest, C. Gibian, R. Massey, K. Schulhof (Deloitte) discussing open questions and status of the 2022 BlockFi taxable income calculations and various tax technical considerations for BlockFi 2022 returns.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Discussion with M. Wojtas (Deloitte) as part of tax return 2022 workpaper walkthrough regarding book to tax differences, open items, and approach for consolidated trial balance eliminations to financials.	\$0.00	0.5	\$0.00
Gibian, Craig	Call with J. Forrest, J. Gardyn, R. Massey, K. Schulhof (Deloitte) discussing open questions and status of the 2022 BlockFi taxable income calculations and various tax technical considerations for BlockFi 2022 returns.	\$0.00	0.5	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/19/2023				
Massey, Rob	Call with J. Forrest, J. Gardyn, C. Gibian, K. Schulhof (Deloitte) discussing open questions and status of the 2022 BlockFi taxable income calculations and various tax technical considerations for BlockFi 2022 returns.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Prepare form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) workpaper for disregarded foreign entities.	\$0.00	0.7	\$0.00
Meng, Zhaoyu	Reconcile profit and loss trial balance account eliminations for BlockFi 2022 tax return workpapers.	\$0.00	0.8	\$0.00
Meng, Zhaoyu	Discussion with M. Wojtas (Deloitte) of BlockFi tax return 2022 updates to consolidated eliminations.	\$0.00	0.3	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) discussing presentation of workbook prepared to calculate M-1 adjustment for mark-to-market and tax-basis balance sheet for year-end 2022.	\$0.00	0.4	\$0.00
Schulhof, Ken	Call with J. Forrest, J. Gardyn, C. Gibian, R. Massey (Deloitte) discussing open questions and status of the 2022 BlockFi taxable income calculations and various tax technical considerations for BlockFi 2022 returns.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review template prepared by J. Gardyn (Deloitte) to further comment on updating disclosure of amounts on the 2022 BlockFi balance sheet within the tax return workpapers.	\$0.00	0.6	\$0.00
Wilson, Clinton	Prepare federal return for US return of partnership income (1065) for BlockFi NB federal.	\$0.00	0.7	\$0.00
Wilson, Clinton	Prepare federal return for state return of partnership income (1065) for BlockFi NB New Jersey state.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/19/2023				
Wojtas, Mike	Discussion with J. Gardyn (Deloitte) as part of tax return 2022 workpaper walkthrough regarding book to tax differences, open items, and approach for consolidated trial balance eliminations to financials.	\$0.00	0.5	\$0.00
Wojtas, Mike	Discussion with Z. Meng (Deloitte) of BlockFi tax return 2022 updates to consolidated eliminations.	\$0.00	0.3	\$0.00
Wojtas, Mike	Update 2022 federal tax return workpaper for book to tax adjustments provided by client.	\$0.00	3.8	\$0.00
05/22/2023				
Gardyn, Jordon	Adjust the BlockFi provided financial statement balance sheet liabilities for 2022 tax return purposes, provided by R. Loban (BlockFi) and includes liabilities based on values as of 11/28/2023 (Chapter 11 date).	\$0.00	1.3	\$0.00
Gardyn, Jordon	Review Bitwise K-1 received to assess tax reporting for the investment vs as presented on financial statements.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Review 2021 tax return for potential further adjustments required on amended returns besides for updating fair value amounts.	\$0.00	0.7	\$0.00
Wilson, Clinton	Meeting with M. Wojtas (Deloitte) about issues with Line 1 of schedule K-1 of federal return of partnership income (1065).	\$0.00	0.4	\$0.00
Wilson, Clinton	Prepare federal and state return for US return of partnership income for BlockFi NB federal and New Jersey form 1065.	\$0.00	1.9	\$0.00
05/23/2023				
Forrest, Jonathan	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) discussing broader engagement status and expectations for timing of delivery of 2022 taxable income and tax basis balance sheet.	\$0.00	0.3	\$0.00



# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/23/2023				
Gardyn, Jordon	Call with C. Gibian, MJ. Lang, M. Wojtas (Deloitte) discussing status of 2022 taxable income and tax basis balance sheet preparation and timing for delivery to BlockFi for their review.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with J. Forrest, C. Gibian, K. Schulhof (Deloitte) discussing broader engagement status and expectations for timing of delivery of 2022 taxable income and tax basis balance sheet.	\$0.00	0.3	\$0.00
Gibian, Craig	Call with J. Forrest, J. Gardyn, K. Schulhof (Deloitte) discussing broader engagement status and expectations for timing of delivery of 2022 taxable income and tax basis balance sheet.	\$0.00	0.3	\$0.00
Gibian, Craig	Call with J. Gardyn, MJ. Lang, M. Wojtas (Deloitte) discussing status of 2022 taxable income and tax basis balance sheet preparation and timing for delivery to BlockFi for their review.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Revise memorandum discussing BlockFi Inc. 2022 taxable income.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, M. Wojtas (Deloitte) discussing status of 2022 taxable income and tax basis balance sheet preparation and timing for delivery to BlockFi for their review.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review book-to-tax adjustments for depreciation to reconcile cost basis increase and changes in accumulated depreciation.	\$0.00	0.6	\$0.00
Schulhof, Ken	Call with J. Forrest, J. Gardyn, C. Gibian (Deloitte) discussing broader engagement status and expectations for timing of delivery of 2022 taxable income and tax basis balance sheet.	\$0.00	0.3	\$0.00
Wilson, Clinton	Review form 1065 for federal return for US return of partnership income for BlockFi NB LLC .	\$0.00	0.8	\$0.00
Wilson, Clinton	Review forms for New Jersey state partnership return for BlockFi NB LLC	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/23/2023				
Wojtas, Mike	Call with J. Gardyn, C. Gibian, MJ. Lang (Deloitte) discussing status of 2022 taxable income and tax basis balance sheet preparation and timing for delivery to BlockFi for their review.	\$0.00	0.5	\$0.00
Wojtas, Mike	Update BlockFi 2022 tax return workpaper to incorporate updated adjustment information received from client.	\$0.00	2.7	\$0.00
05/24/2023				
Gardyn, Jordon	Review consolidated trial balance put together for BlockFi 2022 tax returns by M. Wojtas and Z. Meng (Deloitte).	\$0.00	0.7	\$0.00
Lang, Mary Jo	Review materials related to BlockFi Inc.'s 2022 taxable income calculation.	\$0.00	0.4	\$0.00
Wojtas, Mike	Continue to update BlockFi 2022 tax return workpaper to incorporate updated adjustment information received from client.	\$0.00	2.8	\$0.00
05/25/2023				
Gardyn, Jordon	Review questions prepared by M. Wojtas (Deloitte) on the 2022 stock options expense and BlockFi Cayman LLC trial balance to be sent to B. Matthews and S. Bailey (BlockFi).	\$0.00	0.8	\$0.00
Lang, Mary Jo	Update summary memorandum of BlockFi Inc. 2022 taxable income calculation.	\$0.00	0.7	\$0.00
Schulhof, Ken	Review the IRC Section 382 (net operating loss carryforward limitation rules) study draft deliverable prior to V. Valezco and J. Richter (Deloitte) sharing with R. Loban and S. Bailey (BlockFi).	\$0.00	0.4	\$0.00
05/30/2023				
Gardyn, Jordon	Review the consolidated trial balance, rolling up by legal entity, prepared by M. Wojtas and Z. Meng (Deloitte) based on the BlockFi separate company trial balances provided.	\$0.00	1.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/30/2023				
Gardyn, Jordon	Draft email to D. Lyness (Deloitte) regarding review of technology spending per the 2022 trial balances to assist with calculating an IRC section 174 (amortization of research and experimental expenditures) addback for taxable income purposes.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Summarize the partnership investments K-1s received for 2022 while comparing the K-1 amounts to the book income reported on the BlockFi financials.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Review the calculation of depreciation expense on the trial balance to compare the same to changes in the accumulated depreciation included as a contra-asset account.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Review the book-to-tax difference associated with the gifts and donations trial balance account.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Put together a list of questions based on review of the draft 2022 tax return workpapers to share with B. Mathews, R. Loban, S. Bailey, H. Powers (BlockFi) for their responses.	\$0.00	1.6	\$0.00
Gardyn, Jordon	Review technology spending per the 2022 trial balances.	\$0.00	1.1	\$0.00
Meng, Zhaoyu	Update tax software coding and classification of certain assets on schedule L, balance sheets per books, for the preparation of tax return workpaper.	\$0.00	3.2	\$0.00
Schulhof, Ken	Review 2022 income statement and balance sheet included in the 2022 tax return workpapers prepared by M. Wojtas and Z. Meng (Deloitte) and shared by J. Gardyn (Deloitte).	\$0.00	0.5	\$0.00

## BlockFi, Inc

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
05/30/2023				
Schulhof, Ken	Review the IRC Section 382 (net operating loss carryforward rules) study deliverable to evaluate availability of the net operating loss balances for potential future taxable income liability.	\$0.00	0.6	\$0.00
Wojtas, Mike	Update BlockFi 2022 tax return workpaper for changes to mapping.	\$0.00	2.0	\$0.00
05/31/2023				
Gardyn, Jordon	Discussion with K. Schulhof (Deloitte) regarding various workstreams and any additional items required to be evaluated for tax year 2022 for BlockFi taxable income.	\$0.00	1.2	\$0.00
Gardyn, Jordon	Prepare a summary tab of the book-to-tax adjustment related to BlockFi Inc and subsidiaries for tax year 2022.	\$0.00	1.1	\$0.00
Meng, Zhaoyu	Update classifications of certain trail balance accounts for schedule L, balance sheets per books, to align with the presentation on BlockFi consolidated financial statements.	\$0.00	3.3	\$0.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) regarding various workstreams and any additional items required to be evaluated for tax year 2022 for BlockFi taxable income.	\$0.00	1.2	\$0.00
Wilson, Clinton	Make changes to federal and New Jersey return organizers per J. Gardyn (Deloitte) comments regarding schedules K-2 and K-3 of federal US Return of Partnership Income (form 1065).	\$0.00	2.8	\$0.00
06/01/2023				
Gardyn, Jordon	Discussion with K. Schulhof (Deloitte) regarding open questions with BlockFi team for calculation of the 2022 taxable income.	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/01/2023				
Gardyn, Jordon	Update the BlockFi federal consolidated tax return workpapers for 2022 for the responses to the questions from S. Bailey (BlockFi).	\$0.00	1.3	\$0.00
Gibian, Craig	Analyze calculation of 2022 taxable income for BlockFi Inc. based on BlockFi Inc.'s 2022 financial statements.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Revise memorandums addressing 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.9	\$0.00
Lang, Mary Jo	Revise memorandums addressing 2021 taxable income calculation for BlockFi Inc.	\$0.00	1.1	\$0.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) regarding open questions with BlockFi team for calculation of the 2022 taxable income.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review responses provided by S. Bailey (BlockFi) for the questions sent by J. Gardyn (Deloitte) related to 2022 federal taxable income calculation.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review 2021 filed tax return to understand the filing positions for the international entity located in Singapore, United Kingdom and Bermuda.	\$0.00	1.3	\$0.00
Wilson, Clinton	Call with tax preparation software company for populating schedules K-2 (partners' distributive share items), K-3 (partner's share of income, deductions, credits) of the Federal form 1065 (U.S. return of partnership income).	\$0.00	0.6	\$0.00
Wilson, Clinton	Work on Federal return form 1065 (U.S. return of partnership income).	\$0.00	0.8	\$0.00
Wilson, Clinton	Review New Jersey form 1065 (U.S. return of partnership income).	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/02/2023				
Gardyn, Jordon	Review 2022 federal taxable income workpapers for the summarized financial results for reporting on the BlockFi consolidated federal tax return coming from the trial balance prepared by BlockFi.	\$0.00	1.3	\$0.00
Gardyn, Jordon	Call with D. Krozek, and K. Schulhof (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) discussing current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.3	\$0.00
Lang, Mary Jo	Update memorandums discussing 2021 and 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.2	\$0.00
Schulhof, Ken	Review 2021 tax filed return to understand the filing positions for the international entity located in Singapore, United Kingdom and Bermuda.	\$0.00	0.6	\$0.00
Schulhof, Ken	Call with D. Krozek, and J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) discussing current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.3	\$0.00
Wojtas, Mike	Update BlockFi 2022 tax return workpaper for changes to mapping to income statement, balance sheet, and schedule M-3 (forms for net income/loss reconciliation for corporations) accounts in compliance software.	\$0.00	1.0	\$0.00
06/05/2023				
Lang, Mary Jo	Revise BlockFi Inc. taxable income calculation summary for 2020.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Revise BlockFi Inc. taxable income calculation summary for 2021.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Revise BlockFi Inc. taxable income calculation summary for 2022.	\$0.00	0.6	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
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#### *Tax Compliance Services*

06/05/2023

Polster, Andrew	Send email to M. DiPaolo (Deloitte) regarding payment of New York City balance due from notice.	\$0.00	0.3	\$0.00
Polster, Andrew	Call with New York city department of revenue regarding notice BlockFi received to confirm with the state that the balance was paid and no further action is required.	\$0.00	0.7	\$0.00

06/06/2023

Gardyn, Jordon	Discuss with D. Lyness, M. Wojtas, (Deloitte), R. Loban, H. Powers (BlockFi) approach for calculating book-to-tax difference with research and experimentation costs under IRC section 174 (amortization of research and experimental expenditures).	\$0.00	0.4	\$0.00
Gardyn, Jordon	Review the 2022 federal taxable income differences from the financial statements prepared by BlockFi.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Review the workpapers for the schedule M-3 (forms for net income/loss reconciliation for corporations) included in the BlockFi 2022 federal tax return.	\$0.00	1.2	\$0.00
Gardyn, Jordon	Call with M. Lang, and K. Schulhof (Deloitte) discussing the status of the mark-to-market adjustment for reporting on the 2022 tax returns.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Review federal tax return workpapers to reconcile presentation of financial statements to how amounts are presenting in BlockFi federal tax return form 1120 (U.S. corporation income tax return).	\$0.00	1.3	\$0.00
Gardyn, Jordon	Consolidate the 2022 federal tax return workpapers to reduce the complexity and assist the reader in better understanding how items are flowing and reporting on the 2022 tax return.	\$0.00	1.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/06/2023				
Lang, Mary Jo	Revise 2020-2022 taxable income summary memorandum for BlockFi Inc.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Call with J. Gardyn and K. Schulhof (Deloitte) discussing the status of the mark-to-market adjustment for reporting on the 2022 tax returns.	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Update tax software coding to aid in the preparation of 2022 tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Prepare consolidated book to tax reconciliation for 2022 tax return workpaper.	\$0.00	3.0	\$0.00
Meng, Zhaoyu	Prepare consolidated schedule L (balance sheets per books) for 2022 tax return workpaper.	\$0.00	2.0	\$0.00
Polster, Andrew	Research Minnesota notice regarding tax year 2022 for amount due.	\$0.00	0.4	\$0.00
Polster, Andrew	Email J. Gardyn (Deloitte) regarding Minnesota notice regarding tax year 2022 for amount due.	\$0.00	0.1	\$0.00
Schulhof, Ken	Call with M. Lang, and J. Gardyn (Deloitte) discussing the status of the mark-to-market adjustment for reporting on the 2022 tax returns.	\$0.00	0.4	\$0.00
06/07/2023				
Gardyn, Jordon	Review balance sheet classification of amounts presented in the 2022 tax return workpapers for BlockFi Inc.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Prepare consolidated book income to tax income adjustment for 2022 tax return workpaper.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Prepare consolidated schedule M-3 (net income/loss reconciliation for corporations) workpaper for 2022 tax return.	\$0.00	2.0	\$0.00
Schulhof, Ken	Review reconciliation of the schedule M-1 adjustments for book and taxable income on the, 2022 federal tax return prepared by J. Gardyn and M. Wojtas (Deloitte).	\$0.00	0.6	\$0.00



BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/08/2023				
Gardyn, Jordon	Update 2022 tax return workpaper for calculation of mark-to-market adjustment to be reported on the tax return.	\$0.00	0.9	\$0.00
Meng, Zhaoyu	Prepare information return form 8858 (U.S. persons with respect to foreign disregarded entities and branches) for BlockFi International and BlockFi Cayman.	\$0.00	1.0	\$0.00
06/09/2023				
Gardyn, Jordon	Update book-to-tax adjustment associated with the mark-to-market adjustment to be reported on the 2022 tax returns for BlockFi.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) discussing current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.4	\$0.00
Lang, Mary Jo	Review 2022 taxable income summary for BlockFi Inc.	\$0.00	0.2	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.4	\$0.00
06/12/2023				
Gardyn, Jordon	Reconcile the difference in depreciation expense and changes in accumulated depreciation in 2022 tax return workpapers based on responses to questions received from S. Bailey (BlockFi).	\$0.00	0.7	\$0.00
Gardyn, Jordon	Break the 2021 financial statement in further detail to identify accounts for which mark-to-market accounting is applicable for the book-to-tax difference.	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/12/2023				
Gardyn, Jordon	Break the 2022 financial statement in further detail to identify accounts for which mark-to-market accounting is applicable for the book-to-tax difference.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Update the 2022 BlockFi Inc tax return workpapers to share with K. Schulhof (Deloitte) for review.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Consolidate notes maintained in separate tax workpapers documented as support into the 2022 BlockFi Inc and subsidiaries 2022 federal tax return workpapers.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Reconcile taxable income reported on investment K-1s for investments held by BlockFi versus the book income reported (within the BlockFi financial statements) to be added back for tax purposes on the 2022 federal tax return workpapers.	\$0.00	0.8	\$0.00
Meng, Zhaoyu	Prepare limitation on business interest expense under section 163(j) for 2022 tax return workpaper.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Prepare 2022 consolidated tax return workpaper.	\$0.00	3.5	\$0.00
Schulhof, Ken	Review 2022 tax return workpapers for the adjustments calculated for book-to-tax differences.	\$0.00	0.9	\$0.00
Wojtas, Mike	Review 2022 tax return workpapers for updates made by M. Zhaoyu (Deloitte) for coding and adjustments.	\$0.00	1.5	\$0.00
06/13/2023				
DiPaolo, Michele	Gather BlockFi tax year 2022 apportionment information to review file for completion and incorporate process into Deloitte compliance workpapers.	\$0.00	1.0	\$0.00
Gardyn, Jordon	Call with M. Wojtas, and C. Ngo (Deloitte) to discuss 2022 tax return workpapers.	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/13/2023				
Gardyn, Jordon	Call with K. Schulhof, M. Lang, and M. Wojtas (Deloitte) to walk through the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 taxable income workpapers.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, and M. Wojtas (Deloitte) to walk through the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.6	\$0.00
Schulhof, Ken	Call with J. Gardyn, M. Lang, and M. Wojtas (Deloitte) to walk through the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with C. Ngo and J. Gardyn (Deloitte) to discuss 2022 tax return workpapers.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with J. Gardyn, K. Schulhof, and M. Lang (Deloitte) to walk through the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.6	\$0.00
06/14/2023				
Gardyn, Jordon	Review updated tax return mapping of accounts in the 2022 tax return workpapers for import into tax return software (CorpTax).	\$0.00	1.1	\$0.00
Meng, Zhaoyu	Call with M. Wojtas, and C. Ngo (Deloitte) discussing approach of inputting 2022 tax return information into tax compliance software.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Input account coding into tax compliance software (CorpTax) for the preparation of 2022 tax return.	\$0.00	3.5	\$0.00
Schulhof, Ken	Review the mark-to-market adjustment for 2022 taxable income and components included in the calculation.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/14/2023				
Wojtas, Mike	Review coding of income statement, balance sheet, and M-3 (forms for net income/loss) reconciliation for corporations) accounts in compliance software for BlockFi Inc and subsidiaries in 2022 tax return.	\$0.00	2.0	\$0.00
Wojtas, Mike	Call with C. Ngo and Z. Meng (Deloitte) discussing approach of inputting 2022 tax return information into tax compliance software.	\$0.00	1.0	\$0.00
06/16/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) discussing current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss timing for the 2022 tax return workpapers for BlockFi.	\$0.00	0.8	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) discussing current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.4	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss timing for the 2022 tax return workpapers for BlockFi.	\$0.00	0.8	\$0.00
06/19/2023				
DiPaolo, Michele	Incorporate state apportionment information provided by BlockFi into our tax year 2022 state apportionment summary workpaper.	\$0.00	1.5	\$0.00
DiPaolo, Michele	Call with A. Tilley, A. Polster and J. Gardyn (Deloitte) to discuss timeline for preparing and delivery of 2022 state taxable income and the 2022 state and local tax returns.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/19/2023				
Gardyn, Jordon	Prepare a summary of the 2022 income statement and balance sheet to be included in 2022 tax return workpapers for the BlockFi UK Ltd. and BlockFi Asia PTE controlled foreign subsidiaries.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Meeting with K. Schulhof (Deloitte) in office to walk-through the 2022 mark-to-market calculation.	\$0.00	1.4	\$0.00
Gardyn, Jordon	Review updated BlockFi NB, LLC short period federal partnership return for 2022.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Call with A. Tilley, M. DiPaolo, and A. Polster (Deloitte) to discuss timeline for preparing and delivery of 2022 state taxable income, state and local tax returns.	\$0.00	0.4	\$0.00
Gibian, Craig	Review workpapers supporting the calculation of BlockFi's 2022 taxable income.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Review 2022 BlockFi Inc. tax workpapers.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Continue to review 2021 BlockFi Inc. tax workpapers.	\$0.00	0.6	\$0.00
Polster, Andrew	Call with A. Tilley, M. DiPaolo, J. Gardyn (Deloitte) to discuss timeline for preparing and delivery of 2022 state taxable income, state and local tax returns.	\$0.00	0.4	\$0.00
Schulhof, Ken	Meeting with J. Gardyn (Deloitte) in office to walk-through the 2022 mark-to-market calculation.	\$0.00	1.4	\$0.00
06/20/2023				
Boynes, Bridget	Update the 2022 tax return form 1065 (U.S. return of partnership income) regarding the allocations of amount in schedule K-2 (partners' distributive share items).	\$0.00	1.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/20/2023				
Boynes, Bridget	Update the 2022 tax return form 1065 (U.S. return of partnership income) regarding allocations of amount in schedule K-3 (partner's share of income, deductions, credits) to allocate the amount of partnership income.	\$0.00	1.6	\$0.00
Boynes, Bridget	Continue to update the 2022 tax return form 1065 (U.S. return of partnership income) regarding allocations of amount in schedule K-3 (partner's share of income, deductions, credits) report to allocate amount of partnership income.	\$0.00	1.6	\$0.00
Gardyn, Jordon	Discuss with B. Boynes (Deloitte) the questions on making updates to BlockFi NB partnership return for 2022.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Update the 2022 tax return workpapers for the changes to the book-to-tax adjustment for mark-to-market accounting.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Update the reconciliation of changes in assets and liabilities subject to mark-to-market accounting for 2022 tax return purposes to the other operating income loss amounts reported on the 2022 income statement.	\$0.00	1.2	\$0.00
Gardyn, Jordon	Call with C. Gibian, and M. Lang (Deloitte) to discuss approach for calculating mark-to-market using the 2022 income statement versus balance sheet.	\$0.00	0.5	\$0.00
Gibian, Craig	Call with M. Lang and J. Gardyn (Deloitte) to discuss approach for calculating mark-to-market using the 2022 income statement versus balance sheet.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Revise BlockFi Inc. 2022 taxable income calculation summary.	\$0.00	1.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/20/2023				
Lang, Mary Jo	Call with C. Gibian and J. Gardyn (Deloitte) to discuss approach for calculating mark-to-market using the 2022 income statement versus balance sheet.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review updated reconciliation of changes in the 2022 BlockFi balance sheet accounts impacting the adjustment for tax reporting of mark-to-market accounting.	\$0.00	0.7	\$0.00
06/21/2023				
Gardyn, Jordon	Review support provided for purposes of calculating the capitalization of research and experimentation costs under IRC section 174 (amortization of research and experimental expenditures).	\$0.00	0.8	\$0.00
Polster, Andrew	Input federal balance sheet data into franchise tax workpaper for BlockFi Inc.	\$0.00	0.6	\$0.00
Polster, Andrew	Review balance sheet for BlockFi Inc. provided by federal team for franchise tax implications.	\$0.00	0.4	\$0.00
Polster, Andrew	Review federal workpaper for BlockFi Inc and subsidiaries for federal taxable Income modifications.	\$0.00	0.1	\$0.00
Polster, Andrew	Update franchise tax workpaper for state specific entries for BlockFi Inc and subsidiaries.	\$0.00	0.9	\$0.00
06/22/2023				
Gardyn, Jordon	Meeting with K. Schulhof (Deloitte) to discuss updated mark-to-market reasonableness check for 2022 BlockFi Income tax return.	\$0.00	1.0	\$0.00
Gardyn, Jordon	Update tax return workpapers based on comments provided by K. Schulhof (Deloitte) related to the 2022 BlockFi book-to-tax adjustment for stock compensation expense.	\$0.00	1.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/22/2023				
Polster, Andrew	Populate workpaper which is common for all the states for state bonus depreciation and state tax addback modifications for BlockFi Inc.	\$0.00	1.2	\$0.00
Polster, Andrew	Populate workpaper which is common for all the states for state bonus depreciation and state tax addback modifications for BlockFi Inc. and subsidiaries.	\$0.00	0.8	\$0.00
Polster, Andrew	Review apportionment of workpaper for BlockFi Inc. and subsidiaries.	\$0.00	0.7	\$0.00
Polster, Andrew	Review apportionment of workpaper for BlockFi Inc.	\$0.00	0.8	\$0.00
Schulhof, Ken	Meeting with J. Gardyn (Deloitte) to discuss updated mark-to-market reasonableness check for 2022 BlockFi Income tax return.	\$0.00	1.0	\$0.00
06/26/2023				
Boynes, Bridget	Update tax return Form 1065 (U.S. return of partnership income) based on the updated presentation of the 2022 partnership return work paper.	\$0.00	1.2	\$0.00
Gardyn, Jordon	Review BlockFi NB LLC federal tax return updated by B. Boynes (Deloitte) to sent comments back to her.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Update the 2022 tax return workpapers for presentation of the capital gains associated with the sale of partnership interests during the year.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Calculate gain/loss for tax purposes on the sale of the Bitwise partnership interest during 2022.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Calculate the capital loss limitation as a result of a net capital loss being calculated on the federal return (capital losses for corporate tax payers are limited to capital gains).	\$0.00	0.8	\$0.00



BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
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*Tax Compliance Services*

06/26/2023

Meng, Zhaoyu	Call with M. Wojtas (Deloitte) discussing uploading coded 2022 tax return information into tax compliance software (CorpTax) for BlockFi Inc and subsidiaries.	\$0.00	1.0	\$0.00
Schulhof, Ken	Review 2022 federal BlockFi Inc and subsidiaries tax return workpapers sent by J. Gardyn (Deloitte) to send comments for mark-to-market adjustment updates.	\$0.00	0.4	\$0.00
Wojtas, Mike	Call with Z. Meng (Deloitte) discussing uploading coded 2022 tax return information into tax compliance software (CorpTax) for BlockFi Inc and subsidiaries.	\$0.00	1.0	\$0.00

06/27/2023

Dao, Ly	Call with M. Wojtas, Z. Meng (Deloitte) to discuss tax compliance software import process of trial balance for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with C. Gibian, M. Lang and J. Gardyn (Deloitte) to walk through the adjustments included in the 2022 tax return workpapers for mark-to-market to arrive at federal taxable income for 2022.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Review fixed asset support included in the financials to understand calculation of state depreciation book-to-tax adjustment.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with M. Wojtas, and C. Ngo (Deloitte) to discuss start of compiling 2021 amended tax return workpapers for BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Calculate the 2022 capital loss for the sale of investments during the year which are not being marked-to-market for tax purposes.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/27/2023				
Gibian, Craig	Call with M. Lang and J. Gardyn (Deloitte) to walk through the adjustments included in the 2022 tax return workpapers for mark-to-market to arrive at federal taxable income for 2022.	\$0.00	0.4	\$0.00
Lang, Mary Jo	Call with C. Gibian, and J. Gardyn (Deloitte) to walk through the adjustments included in the 2022 tax return workpapers for mark-to-market to arrive at federal taxable income for 2022.	\$0.00	0.4	\$0.00
Lang, Mary Jo	Draft disclosure statement for BlockFi Inc. 2022 tax return.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review 2022 workpapers for BlockFi Inc. tax return calculation.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Call with M. Wojtas, L. Dao, (Deloitte) discussing tax compliance software import process of trial balance for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Import trial balance to tax compliance software for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	1.0	\$0.00
Polster, Andrew	Add additional state return obligations to tax year 2022 file in tax compliance software (CorpTax) for BlockFi Inc. for creating e-file packages for these new obligations.	\$0.00	1.0	\$0.00
Polster, Andrew	Call with B. Fasciolo (Deloitte) on use of tax compliance software and set up tax year 2022 e-file packages.	\$0.00	0.6	\$0.00
Polster, Andrew	Call with B. Fasciolo (Deloitte) on use of tax compliance software and set up tax year 2022 state filings.	\$0.00	0.9	\$0.00
Polster, Andrew	Review prior year fixed asset summary files prepared by BlockFi for bonus depreciation modification.	\$0.00	0.5	\$0.00
Polster, Andrew	Review work done by B. Fasciolo (Deloitte) on tax year 2022 state filings.	\$0.00	0.8	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/27/2023				
Polster, Andrew	Send email to H. Powers (BlockFi) requesting tax year 2022 fixed asset support files and request information on any dispositions they may have had.	\$0.00	0.2	\$0.00
Schulhof, Ken	Review 2022 federal BlockFi Inc and subsidiaries tax return workpapers updated for comments on the mark-to-market adjustment updates.	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with J. Gardyn, and C. Ngo (Deloitte) to discuss start of compiling 2021 amended tax return workpapers for BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with L. Dao, Z. Meng (Deloitte) discussing tax compliance software import process of trial balance for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
06/28/2023				
Dao, Ly	Update BlockFi Inc and subsidiaries tax return workpaper with Form 5471 (information return of U.S. persons with respect to certain foreign corporations) calculation for BlockFi Asia and United Kingdom.	\$0.00	2.5	\$0.00
Dao, Ly	Discuss with M. Wojtas (Deloitte) tax compliance software import process for controlled foreign corporations Form 5471 (information return of U.S. persons to certain foreign corporations) for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Review BlockFi Inc and subsidiaries 2022 federal tax return workpapers for formula issues and presentational calculations.	\$0.00	0.7	\$0.00
Polster, Andrew	Discuss with M. DiPaolo (Deloitte) regarding setting up state & local tax workpapers to effectively manage changes to the federal taxable income.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/28/2023				
Polster, Andrew	Update franchise and modification workpapers for federal taxable income changes.	\$0.00	0.5	\$0.00
Wojtas, Mike	Discuss with L. Dao (Deloitte) tax compliance software import process for controlled foreign corporations Form 5471 (information return of U.S. persons to certain foreign corporations) for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
06/29/2023				
Dao, Ly	Discuss with S. Reynolds (CorpTax) BlockFi Asia and United Kingdom trial balance for schedule C (income statement), F (balance sheet), Form 5471 (information return of U.S. persons to certain foreign corporations) for BlockFi Inc and subsidiaries.	\$0.00	4.0	\$0.00
Gardyn, Jordon	Review the BlockFi NB federal partnership return to send to C. Wilson (Deloitte) for updating.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to walk through each book-to-tax adjustment calculated in the 2022 BlockFi Inc and subsidiaries tax return workpapers.	\$0.00	1.2	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss the status of taxable income allocation calculation for the 2022 BlockFi NB LLC federal partnership return.	\$0.00	0.5	\$0.00
Gibian, Craig	Review workbook for BlockFi's 2022 taxable income calculation to analyze book to tax adjustments.	\$0.00	1.1	\$0.00
Meng, Zhaoyu	Import trial balance to tax compliance software for 2022 proforma tax return of BlockFi Inc and subsidiaries eliminations.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/29/2023				
Meng, Zhaoyu	Import trial balance to tax compliance software for 2022 proforma tax return of BlockFi Inc and subsidiaries and its controlled foreign corporations.	\$0.00	2.0	\$0.00
Meng, Zhaoyu	Import trial balance to tax compliance software for 2022 proforma tax return of BlockFi Service Inc.	\$0.00	1.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to walk through each book-to-tax adjustment calculated in the 2022 BlockFi Inc and subsidiaries tax return workpapers.	\$0.00	1.2	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss the status of taxable income allocation calculation for the 2022 BlockFi NB LLC federal partnership return.	\$0.00	0.5	\$0.00
Wojtas, Mike	Set-up for 2022 tax return for BlockFi Inc and subsidiaries, specifically, elimination entity in tax compliance software and work on line item mapping.	\$0.00	2.0	\$0.00
Wojtas, Mike	Set-up 2022 tax return for BlockFi Inc and subsidiaries in tax compliance software and work on tax adjustments and line item mapping.	\$0.00	2.5	\$0.00
Wojtas, Mike	Set-up 2022 tax return for BlockFi Inc and subsidiaries in tax compliance software and work on tax adjustments, line item mapping, and supplemental forms.	\$0.00	3.0	\$0.00
06/30/2023				
Dao, Ly	Call with K. Bussereth (CorpTax) regarding schedule G-1 (cost sharing arrangements), issues with schedule E (income, war profits, and excess profits taxes paid or accrued), schedule J (accumulated earnings/profits of controlled foreign corporation).	\$0.00	1.5	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/30/2023				
DiPaolo, Michele	Discuss with A. Polster (Deloitte) regarding variance with fixed asset presentation in files provided by BlockFi.	\$0.00	0.5	\$0.00
DiPaolo, Michele	Discuss with A. Polster (Deloitte) for tax year 2022 for BlockFi state compliance.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Update 2022 BlockFi Inc and subsidiaries workpaper to calculate mark-to-market adjustment by revaluing the assets from 12/31/2022 in the BlockFi balance sheet to 11/28/2022.	\$0.00	2.1	\$0.00
Gardyn, Jordon	Call with C. Gibian, K. Schulhof, M. Lang, (Deloitte) regarding approach for calculating the 2022 mark-to-market adjustment and updating the calculation by revaluing assets to 11/28/2022.	\$0.00	1.1	\$0.00
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang, (Deloitte) regarding approach for calculating the 2022 mark-to-market adjustment and updating the calculation by revaluing assets to 11/28/2022.	\$0.00	1.1	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) regarding approach for calculating the 2022 mark-to-market adjustment and updating the calculation by revaluing assets to 11/28/2022.	\$0.00	1.1	\$0.00
Lang, Mary Jo	Review 2022 taxable income workbooks for BlockFi Inc.	\$0.00	0.5	\$0.00
Polster, Andrew	Review fixed asset file provided by the BlockFi For tax year 2022.	\$0.00	0.5	\$0.00
Polster, Andrew	Discuss with M. DiPaolo (Deloitte) regarding variance with fixed asset presentation in files provided by BlockFi.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/30/2023				
Polster, Andrew	Discuss with M. DiPaolo (Deloitte) for tax year 2022 for BlockFi state compliance.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss current status of 2022 taxable income calculations and delivery of the book-to-tax calculation.	\$0.00	0.3	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang, (Deloitte) regarding approach for calculating the 2022 mark-to-market adjustment and updating the calculation by revaluing assets to 11/28/2022.	\$0.00	1.1	\$0.00
Wojtas, Mike	Set-up 2022 tax return for BlockFi Inc and subsidiaries in tax compliance software and work on tax adjustments, line item mapping, and supplemental forms.	\$0.00	3.0	\$0.00
Wojtas, Mike	Set-up 2022 tax return for BlockFi Inc and subsidiaries in tax compliance software and work on tax adjustments and line item mapping.	\$0.00	2.5	\$0.00
07/03/2023				
Gardyn, Jordon	Draft response to A. Sexton (Kirkland and Ellis) question on the mark-to-market book-to-tax difference to send to C. Gibian, M. Lang (Deloitte) for review and edit.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Revise description of mark-to-market method for calculating BlockFi Inc's 2022 taxable income.	\$0.00	0.6	\$0.00
07/05/2023				
Wojtas, Mike	Set-up BlockFi and subsidiaries 2022 tax return which includes BlockFi Inc proforma tax return for tax adjustments, checkboxes, informational items, mapping.	\$0.00	2.5	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Compliance Services</b></i>				
07/05/2023				
Wojtas, Mike	Set-up BlockFi and subsidiaries 2022 tax return which includes BlockFi services proforma tax return for tax adjustments, checkboxes, informational items, mapping.	\$0.00	2.0	\$0.00
Wojtas, Mike	Set-up BlockFi and subsidiaries 2022 tax return which includes BlockFi eliminations proforma tax return for tax adjustments, checkboxes, informational items, mapping.	\$0.00	2.0	\$0.00
07/06/2023				
Dao, Ly	Call with J. Giden (Corptax) about form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) for BlockFi International & Cayman.	\$0.00	0.5	\$0.00
Dao, Ly	Prepare form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) for BlockFi Inc and Subsidiaries.	\$0.00	1.2	\$0.00
Dao, Ly	Prepare form 4562 (depreciation and amortization in an internal revenue service tax form) for BlockFi Inc and Subsidiaries.	\$0.00	0.8	\$0.00
Dao, Ly	Prepare form 851 (affiliations schedule) for BlockFi Inc and Subsidiaries.	\$0.00	1.1	\$0.00
Dao, Ly	Prepare form 8990 (limitation on business interest expense under IRC section 163(j) - limits a taxpayer's business interest deductions for a taxable year) for BlockFi Inc and Subsidiaries.	\$0.00	0.9	\$0.00
Diaz, Jose	Call with Andrew Polster (Deloitte) to discuss assistance with the preparation of the 2022BlockFi Inc. tax returns along with expectations, and scope of engagement for tax year 2022 state returns.	\$0.00	0.5	\$0.00



BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/06/2023				
DiPaolo, Michele	Call with A. Polster (Deloitte) to discuss state bonus depreciation modification calculation based on information provided by H. Powers (BlockFi).	\$0.00	0.5	\$0.00
Gardyn, Jordon	Email S. Stewart and J. Lee (Deloitte) regarding functional currency of the controlled foreign corporations owned by BlockFi for reporting purposes on the 2022 federal tax return.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Email S. Bailey, B. Matthews, H. Powers (BlockFi) requesting 2022 financial information in order to prepare the BlockFi Bitcoin Trust, trust tax return for 2022.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Prepare summary balance sheets provided by BlockFi for the periods 11/28/2022 and 12/31/2022 to show the flux in assets driving a book-to-tax difference on the 2022 federal return.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Review the BlockFi NB, LLC New Jersey partnership return.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Prepare a transmittal letter to send to the BlockFi NB LLC federal and New Jersey partnership returns to H. Powers (BlockFi) for review.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Prepare package of transmittal letter, federal and New Jersey partnership returns to send it to K. Schulhof (Deloitte) for review.	\$0.00	0.7	\$0.00
Gibian, Craig	Prepare description of methodology used to calculate BlockFi Inc.'s 2022 taxable income.	\$0.00	1.3	\$0.00
Lang, Mary Jo	Revise summary of 2022 taxable income calculation for BlockFi Inc.	\$0.00	1.2	\$0.00
Lee, Janet	Research dormant entity and functional currency change impact on form 5471 (information return of U.S. persons with respect to certain foreign corporations)	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/06/2023				
Lee, Janet	Sent follow up email to Scott Stewart and Jordon Gardyn (Both Deloitte) on results of research of a dormant entity and functional currency change impact on form 5471 (information return of U.S. persons with respect to certain foreign corporations)	\$0.00	0.4	\$0.00
Polster, Andrew	Meeting with B. Fasciolo (Deloitte) to discuss assistance with the preparation of the 2022BlockFi Inc. tax returns along with expectations, and scope of engagement for tax year 2022 state returns.	\$0.00	0.5	\$0.00
Polster, Andrew	Call with J. Diaz (Deloitte) to discuss assistance with the preparation of the 2022BlockFi Inc. tax returns along with expectations, and scope of engagement for tax year 2022 state returns.	\$0.00	0.5	\$0.00
Polster, Andrew	Call with M. DiPaolo (Deloitte) to discuss state bonus depreciation modification calculation based on information provided by H. Powers (BlockFi).	\$0.00	0.5	\$0.00
Polster, Andrew	Update fixed asset depreciation schedule for mining equipment.	\$0.00	0.7	\$0.00
Polster, Andrew	Update fixed asset depreciation schedule for new items not included in tax year 2021 depreciation schedule.	\$0.00	0.6	\$0.00
Polster, Andrew	Roll-forward fixed asset depreciation by performing modified accelerated cost recovery system calculations for tax year 2022 items.	\$0.00	1.2	\$0.00
Wilson, Clinton	Clear diagnostics for New Jersey form 1065 (return of partnership income) related to schedule J (corporation allocation schedule).	\$0.00	0.8	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/06/2023				
Wilson, Clinton	Call with tax software support for assistance clearing electronic filing diagnostics for Schedule J (corporation allocation schedule) on the New Jersey Form 1065 (return of partnership income)	\$0.00	0.3	\$0.00
Wojtas, Mike	Set-up BlockFi and subsidiaries 2022 tax return which includes BlockFi Inc proforma tax return for tax adjustments, checkboxes, informational items, mapping.	\$0.00	3.0	\$0.00
07/07/2023				
Dao, Ly	Prepare form 4562 (depreciation and amortization in an internal revenue service tax form) for BlockFi Inc and Subsidiaries.	\$0.00	0.5	\$0.00
Dao, Ly	Prepare form 851 (affiliations schedule) for BlockFi Inc and Subsidiaries.	\$0.00	0.5	\$0.00
Dao, Ly	Prepare 8990 (limitation on business interest expense under IRC section 163(j) - limits a taxpayer's business interest deductions for a taxable year) for BlockFi Inc and Subsidiaries.	\$0.00	0.5	\$0.00
Dao, Ly	Prepare form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) for BlockFi Inc and Subsidiaries.	\$0.00	3.0	\$0.00
Gardyn, Jordon	Update the 2022 BlockFi Inc tax return workpapers for presentation changes for reporting on the 2022 federal tax return.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Email A. Sexton (Kirkland & Ellis) regarding income methodology under a mark-to-market method accounting for tax year 2022.	\$0.00	0.5	\$0.00
Gibian, Craig	Prepare email for Rob Loban (BlockFi) regarding methodology used for calculating BlockFi Inc.'s 2022 taxable income.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/07/2023				
Lang, Mary Jo	Revise 2022 taxable income summary for BlockFi Inc.	\$0.00	1.1	\$0.00
Polster, Andrew	Update bonus depreciation modification in client workpaper based on fixed asset file.	\$0.00	0.7	\$0.00
Polster, Andrew	Review apportionment workpaper to check whether Corptax codes are entered to import data into software.	\$0.00	0.8	\$0.00
Polster, Andrew	Review modified accelerated cost recovery system bonus depreciation workbook file provided by H. Powers (BlockFi).	\$0.00	1.1	\$0.00
Wojtas, Mike	Set-up BlockFi and subsidiaries 2022 tax return which includes BlockFi Inc proforma tax return for tax adjustments, checkboxes, informational items, mapping.	\$0.00	3.0	\$0.00
07/10/2023				
Gardyn, Jordon	Discuss (partial) with M. Hindes, D. Lyness, P. Shah (Deloitte) timing for when tax-year 2022 capitalized assets under IRC section 174 (amortization of research and experimental expenditures) can be written off for taxable income reporting purposes.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Update the 2022 BlockFi Inc and subsidiaries tax return workpapers for a comment provided by K. Schulhof (Deloitte) for inclusion of amounts from BlockFi NB, LLC.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Perform review of the 2022 consolidated federal tax return while noting comments for the team to update specific items presented on the return.	\$0.00	2.4	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to walk through the BlockFi NB, LLC federal tax return and discuss items to update based on the presentation of the tax return.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/10/2023				
Lang, Mary Jo	Review 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.2	\$0.00
Polster, Andrew	Update state modification workpaper for BlockFi Inc and subsidiaries state bonus depreciation modification.	\$0.00	1.1	\$0.00
Polster, Andrew	Update franchise tax workpaper to update federal taxable income information for BlockFi Inc.	\$0.00	1.2	\$0.00
Polster, Andrew	Update mining equipment depreciation table for BlockFi Inc fixed asset schedule.	\$0.00	1.2	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to walk through the BlockFi NB, LLC federal tax return and discuss items to update based on the presentation of the tax return.	\$0.00	0.5	\$0.00
07/11/2023				
Gardyn, Jordon	Update BlockFi NB LLC federal partnership return inclusive of return statement for final return.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Update BlockFi NB LLC New Jersey partnership return inclusive of return statement for final return.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with C. Gibian, M. Lang (Deloitte) to discuss next steps and remaining open item needed for completing the 2022 federal tax return.	\$0.00	0.3	\$0.00
Gibian, Craig	Call with J. Gardyn, M. Lang (Deloitte) to discuss next steps and remaining open item needed for completing the 2022 federal tax return.	\$0.00	0.3	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian (Deloitte) to discuss next steps and remaining open item needed for completing the 2022 federal tax return.	\$0.00	0.3	\$0.00
Polster, Andrew	Review imports for apportionment data for BlockFi Inc and subsidiaries.	\$0.00	0.6	\$0.00
Polster, Andrew	Import apportionment data to Corptax for tax year 2022 BlockFi Inc.	\$0.00	1.4	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/11/2023				
Polster, Andrew	Import apportionment data to Corptax for tax year 2022 BlockFi services.	\$0.00	0.5	\$0.00
Wilson, Clinton	Add a statement of dissolution for the U.S. federal tax return into the tax software (GoSystem).	\$0.00	0.6	\$0.00
Wojtas, Mike	Update tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in BlockFi Inc and subsidiaries consolidated.	\$0.00	3.0	\$0.00
Wojtas, Mike	Update tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in BlockFi Inc entity.	\$0.00	2.0	\$0.00
07/12/2023				
Gardyn, Jordon	Update transmittal letter to send it to H. Powers (BlockFi) for BlockFi NB LLC partnership return.	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Update signer and address information in tax compliance software for BlockFi 2022 tax return.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Contact tax compliance software support on populating detail for gain or loss on sale of partnership interest for BlockFi 2022 tax return.	\$0.00	0.5	\$0.00
Polster, Andrew	Review federal return in Corptax to check if data ties to federal workpaper and flowing to state returns.	\$0.00	1.2	\$0.00
Schulhof, Ken	Review the updated BlockFi NB LLC 2022 partnership return.	\$0.00	0.5	\$0.00
Schulhof, Ken	Provide updated language to J. Gardyn (Deloitte) for tax return statement to include with the filing of the 2022 federal return for BlockFi NB, LLC.	\$0.00	0.2	\$0.00
Wojtas, Mike	Update tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in BlockFi services entity.	\$0.00	2.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/12/2023				
Wojtas, Mike	Update tax return in tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in BlockFi Inc and subsidiaries consolidated.	\$0.00	3.5	\$0.00
07/13/2023				
Meng, Zhaoyu	Populate detail for gain or loss on sale of partnership interest in tax compliance software for BlockFi 2022 tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Resolve comments for BlockFi. Inc 2022 tax return and reprint the return on tax compliance software.	\$0.00	3.0	\$0.00
Meng, Zhaoyu	Enter adjustment accounts in data entry to reconcile form 8949 (sales and other dispositions of capital assets) with the amounts on Schedule D (capital gains and losses), in tax compliance software.	\$0.00	1.5	\$0.00
Polster, Andrew	Review with B. Fasciolo (Deloitte) regarding AL20C (Alabama corporate) return for BlockFi Inc.	\$0.00	1.9	\$0.00
Polster, Andrew	Roll-forward tax year 2022 state tax return tracker assignments and due date for BlockFi Inc.	\$0.00	1.0	\$0.00
Polster, Andrew	Review state tax addback data on Alabama return for BlockFi Inc.	\$0.00	0.5	\$0.00
Polster, Andrew	Import state tax addback modification into software for BlockFi Inc.	\$0.00	1.1	\$0.00
Schulhof, Ken	Perform final review of the BlockFi NB, LLC partnership returns and sign-off on transmittal letter to share with H. Powers (BlockFi).	\$0.00	0.5	\$0.00
Wojtas, Mike	Update tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in elimination entity.	\$0.00	0.5	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/13/2023				
Wojtas, Mike	Update tax return tax compliance software for book to tax adjustments, tax schedules, and mapping to agree to compliance workpapers in BlockFi Inc and subsidiaries consolidated.	\$0.00	4.0	\$0.00
07/14/2023				
Gardyn, Jordon	Review final partnership returns for BlockFi NB LLC and share it with H. Powers (BlockFi) for review.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton (Kirkland & Ellis) and R. Loban (BlockFi) to discuss approach to calculate 2022 taxable income on a clear reflection of income approach.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss current status of tax returns and potential issues in advance of our weekly status call with R. Loban (BlockFi) and A. Sexton (Kirkland & Ellis).	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Adjust presentation for salaries and wages on schedule M-3 (net income (loss) reconciliation) for BlockFi Inc 2022 consolidated tax return in tax compliance software.	\$0.00	2.5	\$0.00
Polster, Andrew	Review Alabama 20C (Alabama corporate) state e-file package for BlockFi Inc.	\$0.00	0.8	\$0.00
Polster, Andrew	Review Alabama 20C (Alabama corporate) state return for BlockFi Inc.	\$0.00	1.2	\$0.00
Polster, Andrew	Grant tax year 2021 Corptax access for B. Fasciolo, J. Diaz (Deloitte) so they can access prior year return software for BlockFi Inc.	\$0.00	0.7	\$0.00
Polster, Andrew	Add assignments to Deloitte Sharepoint Platform (Deloitte Intela) workflow for BlockFi Inc and subsidiaries.	\$0.00	1.3	\$0.00



BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/14/2023				
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton (Kirkland & Ellis) and R. Loban (BlockFi) to discuss approach to calculate 2022 taxable income on a clear reflection of income approach.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss current status of tax returns and potential issues in advance of our weekly status call with R. Loban (BlockFi) and A. Sexton (Kirkland & Ellis).	\$0.00	0.4	\$0.00
Wilson, Clinton	Revise statement of dissolution for federal tax return.	\$0.00	0.3	\$0.00
Wojtas, Mike	Reprint tax compliance software for review by J. Gardyn (Deloitte).	\$0.00	2.5	\$0.00
07/17/2023				
Gardyn, Jordon	Update 2022 tax return workpaper for presentation of the ownership of the controlled foreign corporation for BlockFi UK Holdings, Ltd.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Update 2022 tax return workpaper for presentation of the ownership of the controlled foreign corporation for BlockFi UK, Ltd.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Review the book-to-tax reconciliation of 2022 taxable income for adjustment amounts.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Update 2022 tax return workpaper for presentation of the ownership of the controlled foreign corporation for BlockFi Asia, PTE.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Review email correspondence from J. Gardyn (Deloitte) regarding 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Prepare 2021 amended BlockFi Inc. book return workpaper.	\$0.00	2.0	\$0.00
Polster, Andrew	Review tax year 2022 state extensions for payment amounts and extended due dates.	\$0.00	1.1	\$0.00

BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/17/2023				
Polster, Andrew	Review Alabama 20C (Alabama corporate) e-file package in Corptax for BlockFi Inc and subsidiaries.	\$0.00	0.4	\$0.00
Polster, Andrew	Review Alabama 20C (Alabama corporate) state return for BlockFi Inc and subsidiaries.	\$0.00	1.6	\$0.00
Polster, Andrew	Update Alabama corporate return for changes diagnosed during the review.	\$0.00	0.7	\$0.00
Polster, Andrew	Update state internal tracker for estimated payment amounts/due dates.	\$0.00	0.4	\$0.00
Polster, Andrew	Update internal return due dates in state tracker for tax year 2022.	\$0.00	0.8	\$0.00
Schulhof, Ken	Update 2022 federal tax return for changes made by J. Gardyn (Deloitte) as a result of review of the 2022 federal tax return draft.	\$0.00	0.7	\$0.00
Tangchitsumran, Jasper	Review form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	3.0	\$0.00
Tangchitsumran, Jasper	Review form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.5	\$0.00
Wojtas, Mike	Generate 2022 BlockFi Inc and subsidiaries tax return statements to be filed with the federal tax return.	\$0.00	0.9	\$0.00
Wojtas, Mike	Set up 2022 BlockFi Inc and subsidiaries tax returns for e-filing functionality in the tax compliance software	\$0.00	0.6	\$0.00
07/18/2023				
Gardyn, Jordon	Call with K. Schulhof, C. Gibian, M. Lang (Deloitte) to discuss A. Sexton (Kirkland & Ellis) approach to calculate taxable income and income methodology for tax year 2022.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/18/2023				
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang (Deloitte) to discuss A. Sexton (Kirkland & Ellis) approach to calculate taxable income and income methodology for tax year 2022.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, C. Gibian (Deloitte) to discuss A. Sexton (Kirkland & Ellis) approach to calculate taxable income and income methodology for tax year 2022.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Calculate 2021 amended BlockFi Inc. permanent and temporary adjustments in tax return workpaper.	\$0.00	2.5	\$0.00
Polster, Andrew	Review BlockFi Inc Oklahoma return.	\$0.00	0.8	\$0.00
Polster, Andrew	Review Oklahoma state return e-file package errors.	\$0.00	0.7	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang (Deloitte) to discuss A. Sexton (Kirkland & Ellis) approach to calculate taxable income and income methodology for tax year 2022.	\$0.00	0.5	\$0.00
Tangchitsumran, Jasper	Review form 5471 (information return of U.S. persons with respect to certain foreign corporations) and form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) with J. Lee (Deloitte).	\$0.00	1.0	\$0.00
Wojtas, Mike	Generate 2022 BlockFi Inc and subsidiaries tax return statements to be filed with the federal tax return.	\$0.00	1.2	\$0.00
Wojtas, Mike	Set up 2022 BlockFi Inc and subsidiaries tax returns for e-filing functionality in the tax compliance software	\$0.00	0.8	\$0.00
07/19/2023				
Gardyn, Jordon	Email M. Wojtas (Deloitte) with support to include in the 2021 amended federal workpapers.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/19/2023				
Gardyn, Jordon	Compile supporting schedules to send to M. Wojtas (Deloitte) preparing the 2021 amended return workpapers to incorporate the support within the workpapers.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Review 2021 updated financial statement data provided by S. Bailey (BlockFi) and identify items changing with the amending of the 2021 federal tax return.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Email C. Gibian, M. Lang (Deloitte) regarding disclosing specific information on the BlockFi Inc and subsidiaries consolidated 2022 corporate tax return.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Call with M. Wojtas (Deloitte) regarding items to be updated for the 2022 federal tax return workpapers and incorporating changes into our workpapers.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Calculate book-to-tax adjustments for the allowance for loan losses to be incorporated for the amended 2021 federal tax return.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Summarize the balance sheet for 2021 on a mark-to-market approach and compare to 2020 balance sheet to assess reasonableness of the adjustment to be reported on the amended 2021 tax return.	\$0.00	1.0	\$0.00
Lee, Janet	Review international tax returns to provide comments to S. Stewart (Deloitte).	\$0.00	3.0	\$0.00
Polster, Andrew	Research return validation error for tax year 2022 BlockFi Inc. returns.	\$0.00	1.6	\$0.00
Polster, Andrew	Update return alternative signor information in Corptax.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review draft federal tax return shared with J. Lee, S. Stewart (Deloitte) for additional information for reporting.	\$0.00	0.8	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/19/2023				
Schulhof, Ken	Review questions sent by J. Gardyn (Deloitte) to C. Gibian, M. Lang (Deloitte) regarding presentation of 2022 federal tax return.	\$0.00	0.3	\$0.00
Shin, John	Review form 8832 (entity classification election form) received from IRS.	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with J. Gardyn (Deloitte) regarding items to be updated for the 2022 federal tax return workpapers and incorporating changes into our workpapers.	\$0.00	0.6	\$0.00
07/20/2023				
Dao, Ly	Call with J. Diaz, M. Wojtas, M. DiPaolo, B. Fasciolo, A. Polster, A. Zhou, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Diaz, Jose	Prepare Mississippi state return for Block Fi, Inc within Corptax.	\$0.00	1.0	\$0.00
Diaz, Jose	Call with M. Wojtas, M. DiPaolo, B. Fasciolo, L. Dao, A. Polster, A. Zhou, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Diaz, Jose	Prepare Georgia state return for Block Fi, Inc within Corptax.	\$0.00	1.0	\$0.00
DiPaolo, Michele	Call with J. Diaz, M. Wojtas, B. Fasciolo, L. Dao, A. Polster, A. Zhou, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
DiPaolo, Michele	Call with A. Polster (Deloitte) to discuss staffing of tax year 2022 state returns.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/20/2023				
DiPaolo, Michele	Call with A. Polster, J. Gardyn (Deloitte) to discuss status of the state and local tax returns for BlockFi Inc and subsidiaries for 2022 and timing for state apportionment.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Identify reconciliation of balance sheet accounts for 2022 federal tax return supporting workpapers.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Review state and local tax apportionment schedule and agreed amounts to federal line items being reported for tax year 2022 in the federal workpapers.	\$0.00	1.0	\$0.00
Gardyn, Jordon	Call with J. Diaz, M. Wojtas, M. DiPaolo, B. Fasciolo, L. Dao, A. Polster, A. Zhou, Z. Meng (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with M. DiPaolo, A. Polster (Deloitte) to discuss status of the state and local tax returns for BlockFi Inc and subsidiaries for 2022 and timing for state apportionment.	\$0.00	0.5	\$0.00
Lee, Janet	Review of Forms 5471 (information return of U.S. persons with respect to certain foreign corporations) included in the draft of the BlockFi Inc and Subs federal tax return for 2022.	\$0.00	0.7	\$0.00
Lee, Janet	Sent comments to Scott Stewart (Deloitte) on review of the Form 5471 (information return of U.S. persons with respect to certain foreign corporations)	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Updated tax return for the review comments received from Janet Lee (Deloitte) on the form 5471 (information return of U.S. persons with respect to certain foreign corporations) included in the 2022 BlockFi Inc and Subs federal tax return.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/20/2023				
Meng, Zhaoyu	Call with J. Diaz, M. Wojtas, M. DiPaolo, B. Fasciolo, L. Dao, A. Polster, A. Zhou, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Polster, Andrew	Research Corptax franchise tax software solution for Oklahoma returns.	\$0.00	1.3	\$0.00
Polster, Andrew	Research e-file validation error for Virginia BlockFi return.	\$0.00	1.0	\$0.00
Polster, Andrew	Call with M. DiPaolo, J. Gardyn (Deloitte) to discuss status of the state and local tax returns for BlockFi Inc and subsidiaries for 2022 and timing for state apportionment.	\$0.00	0.5	\$0.00
Polster, Andrew	Update state tracker for review steps.	\$0.00	0.8	\$0.00
Polster, Andrew	Setup a recurring conference call for state tax return status on a weekly basis for entire Deloitte federal and state tax teams.	\$0.00	0.4	\$0.00
Polster, Andrew	Call with J. Diaz, M. Wojtas, M. DiPaolo, B. Fasciolo, L. Dao, A. Zhou, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
Polster, Andrew	Call with M. DiPaolo (Deloitte) to discuss staffing of tax year 2022 state returns.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review comments provided by J. Lee (Deloitte) on the drafted form 5471 (information for controlled foreign corporation) included in the 2022 BlockFi federal tax return.	\$0.00	0.4	\$0.00
Wojtas, Mike	Call with J. Diaz, M. DiPaolo, B. Fasciolo, L. Dao, A. Polster, A. Zhou, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/20/2023				
Zhou, Amber	Call with J. Diaz, M. Wojtas, M. DiPaolo, B. Fasciolo, L. Dao, A. Polster, Z. Meng, J. Gardyn (Deloitte) to discuss BlockFi 2022 income tax compliance and tax return review of B. Mathews, R. Loban (BlockFi).	\$0.00	0.5	\$0.00
07/21/2023				
Dao, Ly	Discuss with B. Zhong, A. Zhou (Deloitte) updated form 5471 (information return of U.S. persons with respect to certain foreign corporations), form 8858 (information return of U.S. persons with respect to foreign disregarded entities).	\$0.00	1.0	\$0.00
Gardyn, Jordon	Prepare summary of the balance sheet to be shared with S. Bailey (BlockFi) showing the adjustment recorded for purposes of assessing mark-to-market adjustment for 2022 taxable income.	\$0.00	1.3	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss brief write-up explaining the impacts to taxable income in 2023.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with C. Gibian, D. Krozek, K. Schulhof (Deloitte), A. Sexton (Kirkland & Ellis) and S. Bailey (BlockFi) to discuss approach to calculate 2022 taxable income using different values of the asset and liability balances during the year.	\$0.00	0.4	\$0.00
Gibian, Craig	Prepare for telephone call regarding methodology used for calculating BlockFi Inc's 2022 taxable income, taking into account dollarization of customer liabilities.	\$0.00	0.7	\$0.00
Gibian, Craig	Call with J. Gardyn, D. Krozek, K. Schulhof (Deloitte), A. Sexton (Kirkland & Ellis) and S. Bailey (BlockFi) to discuss approach to calculate 2022 taxable income using different values of the asset and liability balances during the year.	\$0.00	0.4	\$0.00



BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/21/2023				
Schulhof, Ken	Call with J. Gardyn, C. Gibian, D. Krozek (Deloitte), A. Sexton (Kirkland & Ellis) and S. Bailey (BlockFi) to discuss approach to calculate 2022 taxable income using different values of the asset and liability balances during the year.	\$0.00	0.4	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss brief write-up explaining the impacts to taxable income in 2023.	\$0.00	0.5	\$0.00
Zhong, Bryant	Discuss with L. Dao, A. Zhou (Deloitte) updated form 5471 (information return of U.S. persons with respect to certain foreign corporations), form 8858 (information return of U.S. persons with respect to foreign disregarded entities).	\$0.00	1.0	\$0.00
Zhong, Bryant	Call with C. Sundberg (Corptax) for support updating international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations), form 8858 (information return of U.S. persons with respect to foreign disregarded entities)	\$0.00	1.0	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations) and form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	3.0	\$0.00
Zhou, Amber	Update form 5471 (information return of U.S. persons with respect to certain foreign corporations) based on comments from J. Lee (Deloitte).	\$0.00	2.5	\$0.00
Zhou, Amber	Discuss with L. Dao, B. Zhong (Deloitte) updated form 5471 (information return of U.S. persons with respect to certain foreign corporations), form 8858 (information return of U.S. persons with respect to foreign disregarded entities).	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/24/2023				
Diaz, Jose	Prepare North Carolina state return within Corptax for BlockFi, Inc.	\$0.00	0.5	\$0.00
Diaz, Jose	Prepare Missouri state return within Corptax for BlockFi, Inc.	\$0.00	1.5	\$0.00
Diaz, Jose	Call with A. Polster, A. Tilley, B. Fasciolo, M. Wojtas, A. Zhou, and J. Gardyn (Deloitte) to discuss tasks assigned regarding the federal and state tax teams and timing for sending further review to A. Polster and M. DiPaolo (Deloitte).	\$0.00	0.3	\$0.00
Gardyn, Jordon	Call with A. Polster, A. Tilley, J. Diaz, B. Fasciolo, M. Wojtas, A. Zhou (Deloitte) to discuss tasks assigned regarding the federal and state tax teams and timing for sending further review to A. Polster and M. DiPaolo (Deloitte).	\$0.00	0.3	\$0.00
Polster, Andrew	Update state tracker assignments for additional preparers/reviewers.	\$0.00	1.1	\$0.00
Polster, Andrew	Call with B. Fasciolo (Deloitte) to discuss Corptax e-file issue resolutions for BlockFi Inc and subsidiaries returns.	\$0.00	1.1	\$0.00
Polster, Andrew	Set up call for A. Zhou, M. Zhaoyu and J. Diaz (Deloitte) to discuss steps required to get started with the preparation of the BlockFi Inc and Subsidiaries 2022 state tax return filings.	\$0.00	0.4	\$0.00
Polster, Andrew	Review W-2 (payroll information) information to tie out payroll information.	\$0.00	0.6	\$0.00
Polster, Andrew	Call with A. Tilley, J. Diaz, B. Fasciolo, M. Wojtas, A. Zhou, and J. Gardyn (Deloitte) to discuss tasks assigned regarding the federal and state tax teams and timing for sending further review to A. Polster and M. DiPaolo (Deloitte).	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
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*Tax Compliance Services*

07/24/2023

Rajiv, Archana	Prepare client analysis and planning dashboard for tax year 2022.	\$0.00	3.0	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations), form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	4.0	\$0.00
Zhou, Amber	Update form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	0.5	\$0.00
Zhou, Amber	Call with A. Polster, A. Tilley, J. Diaz, B. Fasciolo, M. Wojtas, and J. Gardyn (Deloitte) to discuss tasks assigned regarding the federal and state tax teams and timing for sending further review to A. Polster and M. DiPaolo (Deloitte).	\$0.00	0.3	\$0.00
Zhou, Amber	Prepare for call with A. Polster, A. Tilley, J. Diaz, B. Fasciolo, M. Wojtas, J. Gardyn (Deloitte) to discuss tasks assigned amongst the federal and state tax teams and timing for sending further review to A. Polster and M. DiPaolo (Deloitte).	\$0.00	0.2	\$0.00

07/25/2023

Diaz, Jose	Prepare North Carolina state return within Corptax for BlockFi, Inc.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Call with A. Zhou, B. Zhong (Deloitte) to discuss comments provided by J. Lee (Deloitte) on the 2022 BlockFi Inc tax return.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Prepare analysis of changes in the assets and liabilities on the BlockFi balance sheet based on changes in potential realizability of claims against FTX with documenting questions arising from the analysis.	\$0.00	1.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/25/2023				
Meng, Zhaoyu	Call with A. Polster, A. Zhou, M. DiPaolo (Deloitte) to discuss state apportionment and modifications workpapers for state tax return review.	\$0.00	0.4	\$0.00
Monaghan, Shannon	Call with A. Polster (Deloitte) to discuss automated workpapers and ability to implement for tax year 2022 state returns.	\$0.00	0.9	\$0.00
Polster, Andrew	Call with S. Monaghan (Deloitte) to discuss automated workpapers and ability to implement for tax year 2022 state returns.	\$0.00	0.9	\$0.00
Polster, Andrew	Call with Z. Meng, A. Zhou, M. DiPaolo (Deloitte) to discuss state apportionment and modifications workpapers for state tax return review.	\$0.00	0.4	\$0.00
Zhong, Bryant	Call with S. Steele (Corptax) for support updating international tax form 5471 (information return of U.S. persons - to certain foreign corporations), form 8858 (information return of U.S. persons - to foreign disregarded entities/foreign branches).	\$0.00	0.5	\$0.00
Zhong, Bryant	Call with A. Zhou (Deloitte) update international tax form 5471 (information return of U.S. persons - to certain foreign corporations), form 8858 (information return of U.S. persons - to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc	\$0.00	3.0	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.7	\$0.00
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/25/2023				
Zhou, Amber	Call with J. Gardyn, B. Zhong (Deloitte) to discuss comments provided by J. Lee (Deloitte) on the 2022 BlockFi Inc tax return.	\$0.00	0.5	\$0.00
Zhou, Amber	Discuss with Z. Meng (Deloitte) regarding state workpaper for Arkansas state returns review purpose.	\$0.00	0.5	\$0.00
Zhou, Amber	Call with B. Zhong (Deloitte) update international tax form 5471 (information return of U.S. persons - to certain foreign corporations), form 8858 (information return of U.S. persons - to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc	\$0.00	3.0	\$0.00
Zhou, Amber	Call with Z. Meng, A. Polster, M. DiPaolo (Deloitte) to discuss state apportionment and modifications workpapers for state tax return review.	\$0.00	0.4	\$0.00
07/26/2023				
Gardyn, Jordon	Review support to understand the potential time that would be incurred by Deloitte Tax to file 2023 tax returns if BlockFi converted from a C-Corporation to a liquidating trust as part of their Chapter 11 bankruptcy proceedings.	\$0.00	0.7	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Maryland tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Arkansas tax return.	\$0.00	1.0	\$0.00
Polster, Andrew	Call with A. Zhou (Deloitte) to discuss the state returns work paper and the senior review process of 2022 BlockFi Inc state tax returns.	\$0.00	0.4	\$0.00
Polster, Andrew	Review Pennsylvania tax return for BlockFi Inc and subsidiaries.	\$0.00	1.4	\$0.00
Polster, Andrew	Review Arkansas tax return for BlockFi Inc.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/26/2023				
Polster, Andrew	Call with B. Fasciolo (Deloitte) to discuss Massachusetts e-file errors and franchise tax calculation.	\$0.00	0.7	\$0.00
Zhong, Bryant	Call with M. Beth (Corptax) for support updating international tax form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches).	\$0.00	0.5	\$0.00
Zhong, Bryant	Call with A. Zhou (Deloitte) updating international tax form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax	\$0.00	1.0	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.5	\$0.00
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.5	\$0.00
Zhou, Amber	Provide comments to B. Fasciolo (Deloitte) on 2022 BlockFi Inc Pennsylvania state tax return prepared by B. Fasciolo (Deloitte).	\$0.00	2.5	\$0.00
Zhou, Amber	Review updated international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations) for 2022 BlockFi Inc tax return.	\$0.00	0.4	\$0.00
Zhou, Amber	Call with A. Polster (Deloitte) to discuss the state returns work paper and the senior review process of 2022 BlockFi Inc state tax returns.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/26/2023				
Zhou, Amber	Review updated international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax return.	\$0.00	0.6	\$0.00
Zhou, Amber	Call with M. Wojtas (Deloitte) to discuss comments provided by J. Lee (Deloitte) on the 2022 BlockFi Inc tax return.	\$0.00	0.5	\$0.00
Zhou, Amber	Call with B. Zhong (Deloitte) updating international tax form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax	\$0.00	1.0	\$0.00
07/27/2023				
Diaz, Jose	Review BlockFi Inc. Nebraska state return and provide comments.	\$0.00	2.0	\$0.00
Diaz, Jose	Review BlockFi Inc. Hawaii state return and provide comments.	\$0.00	1.8	\$0.00
Diaz, Jose	Review BlockFi Inc. Idaho state return and provide comments.	\$0.00	2.2	\$0.00
Diaz, Jose	Review BlockFi Inc. Oklahoma state return and provide comments.	\$0.00	2.5	\$0.00
Diaz, Jose	Review BlockFi Inc. Virginia state return and provide comments.	\$0.00	2.0	\$0.00
Diaz, Jose	Review BlockFi Inc. Alaska state return and provide comments.	\$0.00	1.7	\$0.00
Fang, Iris	Meeting with A. Zhou (Deloitte) to review the 2022 BlockFi Inc Louisiana state tax return.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Update 2022 federal tax workpapers for changes made to the BlockFi International taxable loss presentation.	\$0.00	0.7	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Maryland tax return.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Arkansas tax return.	\$0.00	0.5	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/27/2023				
Polster, Andrew	Set up Deloitte Sharepoint Platform (Deloitte Intela) workflow for tax return filing obligations for tax year 2022 assignments for BlockFi Inc.	\$0.00	0.9	\$0.00
Polster, Andrew	Update assignments for senior manger review in Deloitte Sharepoint Platform (Deloitte Intela) workflow for tax return filing obligations for BlockFi Inc.	\$0.00	0.8	\$0.00
Polster, Andrew	Confirm tracker steps are aligned with Deloitte Sharepoint Platform (Deloitte Intela) tax return filing obligation workflow and steps completed are updated in our Deloitte Sharepoint site.	\$0.00	1.0	\$0.00
Polster, Andrew	Update preparer and senior review steps in Deloitte Sharepoint Platform (Deloitte Intela) workflow for 2022 tax return filing obligations based on state tracker.	\$0.00	2.0	\$0.00
Polster, Andrew	Update assignments for M. DiPaolo (Deloitte) review in Intela workflow for BlockFi Inc. and subsidiaries.	\$0.00	0.7	\$0.00
Polster, Andrew	Set up Deloitte Sharepoint Platform (Deloitte Intela) workflow for tax return filing obligations for tax year 2022 assignments for BlockFi Inc.	\$0.00	1.6	\$0.00
Polster, Andrew	Update Deloitte manager (M. DiPaolo) and partner, principal and managing director (Art Tilley) assignments in Deloitte Sharepoint Platform (Intela) for review requirements of the BlockFi Inc state and local 2022 tax return.	\$0.00	0.4	\$0.00
Polster, Andrew	Update M. DiPaolo, A. Tilley (Deloitte) assignments in Deloitte Sharepoint Platform (Intela) for review requirements of the BlockFi Inc state and local 2022 tax return.	\$0.00	0.6	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations) for 2022 BlockFi Inc tax return.	\$0.00	1.3	\$0.00



BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/27/2023				
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax return.	\$0.00	1.2	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.6	\$0.00
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.6	\$0.00
Zhou, Amber	Review 2022 BlockFi Inc Louisiana state tax return.	\$0.00	1.0	\$0.00
Zhou, Amber	Meeting with I. Fang (Deloitte) to review the 2022 BlockFi Inc Louisiana state tax return.	\$0.00	0.4	\$0.00
Zhou, Amber	Update 2022 BlockFi and subsidiaries federal international forms in Corptax.	\$0.00	0.6	\$0.00
Zhou, Amber	Review 2022 BlockFi Inc Alabama state income tax return and franchise tax return.	\$0.00	1.5	\$0.00
07/28/2023				
Diaz, Jose	Prepare South Carolina state return for Block Fi, Inc. in Corptax.	\$0.00	1.5	\$0.00
Diaz, Jose	Prepare North Carolina state return for Block Fi, Inc. in Corptax.	\$0.00	1.2	\$0.00
Diaz, Jose	Prepare Ohio state return for Block Fi, Inc. in Corptax.	\$0.00	1.5	\$0.00
DiPaolo, Michele	Call with A. Polster (Deloitte) to discuss state impact and possible modifications of federal return Schedule D (capital loss).	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Clear comments on BlockFi foreign entities' form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.5	\$0.00
Polster, Andrew	Update state modification in client workpaper for capital loss adjustment.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/28/2023				
Polster, Andrew	Research state treatment of federal capital loss state conformity.	\$0.00	0.9	\$0.00
Polster, Andrew	Email A. Tilley (Deloitte) for supporting documentation and workpapers to review capital loss adjustment.	\$0.00	0.5	\$0.00
Polster, Andrew	Call with M. DiPaolo (Deloitte) to discuss state impact and possible modifications of federal return Schedule D (capital loss).	\$0.00	0.5	\$0.00
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax return.	\$0.00	1.4	\$0.00
Zhong, Bryant	Call with A. Zhou (Deloitte) updating international tax form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax	\$0.00	0.8	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations) for 2022 BlockFi Inc tax return.	\$0.00	1.6	\$0.00
Zhou, Amber	Review BlockFi and subsidiaries Arizona state tax return.	\$0.00	0.5	\$0.00
Zhou, Amber	Update 2022 BlockFi Inc and subsidiaries federal tax return and workpaper.	\$0.00	3.2	\$0.00
Zhou, Amber	Review 2022 BlockFi Inc Louisiana state tax return.	\$0.00	1.5	\$0.00
Zhou, Amber	Update 2022 BlockFi and subsidiaries federal return work paper.	\$0.00	0.5	\$0.00

# BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/28/2023				
Zhou, Amber	Call with B. Zhong (Deloitte) updating international tax form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax	\$0.00	0.8	\$0.00
07/30/2023				
Gibian, Craig	Draft explanation of mark-to-market methodology to account for customer liabilities on BlockFi Inc.'s 2022 tax return.	\$0.00	1.3	\$0.00
07/31/2023				
Diaz, Jose	Update workplan tasks in Deloitte Sharepoint Platform (Deloitte Intela), to reflect returns completed for BlockFi, Inc.	\$0.00	0.2	\$0.00
Diaz, Jose	Prepare North Carolina state return within Corptax for BlockFi, Inc.	\$0.00	2.5	\$0.00
Diaz, Jose	Call with A. Polster, A. Zhou, Z. Meng, M. Wojtas, A. Tilley, B. Fasciolo (Deloitte) to discuss state return status, capital loss modification, and Deloitte Sharepoint Platform (Deloitte Intela) workflow updates.	\$0.00	0.2	\$0.00
Diaz, Jose	Prepare Virginia state return within Corptax for BlockFi, Inc.	\$0.00	2.5	\$0.00
Gardyn, Jordon	Review draft 2022 tax return disclosure statement shared by M. Lang (Deloitte).	\$0.00	0.3	\$0.00
Gardyn, Jordon	Update 2022 BlockFi Inc and subsidiaries tax return workpapers to incorporate analysis related to the changes in the assets and liabilities under various changes in digital asset prices.	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/31/2023				
Gibian, Craig	Draft explanation of mark-to-market methodology to account for customer liabilities on BlockFi Inc.'s 2022 tax return.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Review spreadsheet related to BlockFi Inc.'s 2022 taxable income calculation.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Revise disclosure statement for BlockFi Inc. 2022 tax return.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Revise summary of BlockFi Inc. 2022 mark-to-market calculation.	\$0.00	0.6	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Arkansas tax return.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Georgia tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Call with J. Diaz, A. Polster, A. Zhou, M. Wojtas, A. Tilley, B. Fasciolo (Deloitte) to discuss state return status, capital loss modification, and Deloitte Sharepoint Platform (Deloitte Intela) workflow updates.	\$0.00	0.2	\$0.00
Polster, Andrew	Update Deloitte Sharepoint Platform (Deloitte Intela) workflow steps for internal use and tracking for the 2022 tax return filing obligations for BlockFi Inc.	\$0.00	3.3	\$0.00
Polster, Andrew	Draft email to staff J. Diaz, A. Zhou, M. Zhaoyu (Deloitte) to discuss the Deloitte Sharepoint Platform (Deloitte Intela) workflow plan which details the filing obligations for BlockFi Inc for 2022.	\$0.00	0.7	\$0.00
Polster, Andrew	Call with J. Diaz, A. Zhou, Z. Meng, M. Wojtas, A. Tilley, B. Fasciolo (Deloitte) to discuss state return status, capital loss modification, and Deloitte Sharepoint Platform (Deloitte Intela) workflow updates.	\$0.00	0.2	\$0.00
Polster, Andrew	Review Pennsylvania corporate return for updates to state tax addback modification.	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
07/31/2023				
Schulhof, Ken	Review draft disclosure statement to be attached to the 2022 federal tax return provided by M. Lang (Deloitte).	\$0.00	0.2	\$0.00
Wojtas, Mike	Call with J. Diaz, A. Polster, A. Zhou, Z. Meng, A. Tilley, B. Fasciolo (Deloitte) to discuss state return status, capital loss modification, and Deloitte Sharepoint Platform (Deloitte Intela) tax return filing obligation updates.	\$0.00	0.2	\$0.00
Zhong, Bryant	Call with R. Kim (Corptax) support updating international form 5471 (information return of U.S. persons - certain foreign corporations), form 8858 (information return of U.S. persons - foreign disregarded entities/foreign branches) for 2022 BlockFi Inc ta	\$0.00	0.5	\$0.00
Zhong, Bryant	Update international tax form 5471 (information return of U.S. persons with respect to certain foreign corporations) for 2022 BlockFi Inc tax return.	\$0.00	1.3	\$0.00
Zhong, Bryant	Update international tax form 8858 (information return of U.S. persons with respect to foreign disregarded entities/foreign branches) for 2022 BlockFi Inc tax return.	\$0.00	1.7	\$0.00
Zhou, Amber	Review 2022 Fed BlockFi and subsidiaries return.	\$0.00	2.1	\$0.00
Zhou, Amber	Call with J. Diaz, A. Polster, Z. Meng, M. Wojtas, A. Tilley, B. Fasciolo (Deloitte) to discuss state return status, capital loss modification, and Deloitte Sharepoint Platform (Deloitte Intela) tax return filing obligation updates.	\$0.00	0.2	\$0.00
Subtotal for Tax Compliance Services:			867.9	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/06/2023				
Lang, Mary Jo	Review IRC section 475 mark to market election rules.	\$1,020.00	0.9	\$918.00
Tasso, Nathan	Discussion with C. Gibian, M. Lang (Deloitte) regarding BlockFi' Inc's 2021 taxable income calculation and 2023 IRC section 475 mark to market election.	\$1,160.00	1.0	\$1,160.00
04/10/2023				
Gardyn, Jordon	Call with C. Gibian, M. Lang, K. Schulhof (Deloitte) discussing presentation of Financial Statement line items for BlockFi Inc. including drivers of changes in balance sheet accounts from 2020 to 2021.	\$1,020.00	1.0	\$1,020.00
Gibian, Craig	Draft internal memorandum regarding 2021 taxable income.	\$1,160.00	1.7	\$1,972.00
Gibian, Craig	Call with J. Gardyn, M. Lang, K. Schulhof (Deloitte) discussing presentation of Financial Statement line items for BlockFi Inc. including drivers of changes in balance sheet accounts from 2020 to 2021.	\$1,160.00	1.0	\$1,160.00
Lang, Mary Jo	Review IRC section 475 mark to market election rules.	\$1,020.00	0.5	\$510.00
Lang, Mary Jo	Draft IRC section 475 mark to market election statement.	\$1,020.00	1.0	\$1,020.00
Lang, Mary Jo	Discussion with N. Tasso (Deloitte) on IRC section 475 mark to market election considerations.	\$1,020.00	0.3	\$306.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) discussing presentation of Financial Statement line items for BlockFi Inc. including drivers of changes in balance sheet accounts from 2020 to 2021.	\$1,020.00	1.0	\$1,020.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang (Deloitte) discussing presentation of Financial Statement line items for BlockFi Inc. including drivers of changes in balance sheet accounts from 2020 to 2021.	\$1,160.00	1.0	\$1,160.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
04/10/2023				
Tasso, Nathan	Discussion with M. Lang (Deloitte) on IRC section 475 mark to market election considerations.	\$1,160.00	0.3	\$348.00
04/14/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$1,020.00	0.4	\$408.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton, K. Karnosh (Kirkland and Ellis), R. Loban, B. Matthews, S. Bailey (BlockFi) to discuss updates and current status of various tax projects.	\$1,160.00	0.4	\$464.00
04/20/2023				
Lang, Mary Jo	Review IRC section 475 mark to market election rules for BlockFi Inc. 2021 taxable income calculation.	\$1,020.00	0.3	\$306.00
04/25/2023				
Turensine, Aaron	Discussion with D. Krozek (Deloitte) considerations for tax modeling.	\$1,160.00	0.5	\$580.00
04/26/2023				
Gardyn, Jordon	Discussion with C. Gibian, K. Schulhof, A. Turensine, D. Krozek (Deloitte) regarding next steps related to tax modeling.	\$1,020.00	0.5	\$510.00
Gibian, Craig	Discussion with J. Gardyn, K. Schulhof, A. Turensine, D. Krozek (Deloitte) regarding next steps related to tax modeling.	\$1,160.00	0.5	\$580.00
Turensine, Aaron	Discussion with J. Gardyn, C. Gibian, K. Schulhof, D. Krozek (Deloitte) regarding next steps related to tax modeling.	\$1,160.00	0.5	\$580.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
05/05/2023				
Velazco, Valerie	Review email from J. Gardyn (Deloitte) regarding files received from BlockFi to check information for the IRC section 382 (net operating loss carryforward rules) analysis which includes responses to the information request list sent by Deloitte.	\$1,020.00	0.5	\$510.00
Velazco, Valerie	Update the IRC section 382 (net operating loss carryforward rules) information request list with BlockFi responses.	\$1,020.00	0.5	\$510.00
05/09/2023				
Gibian, Craig	Analyze calculation of taxable income of BlockFi Inc. for 2022.	\$1,160.00	0.7	\$812.00
05/10/2023				
Hammill, John	Analyze capitalization tables and gathering workpapers for preparation of owner shift analysis for IRC Section 382 (net operating loss carryforward rules).	\$630.00	1.1	\$693.00
05/11/2023				
Hammill, John	Analyze client-provided capitalization tables to understand 5% shareholders for IRC Section 382 (net operating loss carryforward rules) shift analysis.	\$630.00	2.0	\$1,260.00
Richter, Jason	Analysis of underlying information to update the IRC section 382 (net operating loss carryforward rules) analysis, issue spotting, and refresh on historic IRC section 382 (net operating loss carryforward rules) model.	\$1,160.00	1.0	\$1,160.00
Velazco, Valerie	Receive additional IRC section 382 (net operating loss carryforward rules) information from BlockFi's team with respect to the IRC section 382 (net operating loss carryforward rules) information request list provided by Deloitte Tax.	\$1,020.00	0.3	\$306.00



BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
05/11/2023				
Velazco, Valerie	Update IRC section 382 (net operating loss carryforward rules) information request list.	\$1,020.00	0.3	\$306.00
Velazco, Valerie	Email to J. Gardyn (Deloitte) with the updated IRC section 382 (net operating loss carryforward rules) information request list.	\$1,020.00	0.1	\$102.00
05/12/2023				
Lang, Mary Jo	Review BlockFi Inc. bankruptcy filing information.	\$1,020.00	0.4	\$408.00
Lang, Mary Jo	Review FTX Trading Ltd. agreements to prepare summary of tax considerations.	\$1,020.00	2.0	\$2,040.00
Velazco, Valerie	Email communication with J. Gardyn (Deloitte), C. Gibian, M.J. Lang (Deloitte's Washington National Tax) regarding BlockFi's debt agreement regarding need to evaluate agreement for IRC section 382 (net operating loss carryforward rules) purposes.	\$1,020.00	0.5	\$510.00
05/15/2023				
Hammill, John	Analyze BlockFi Inc.-provided capitalization tables to understand 5% shareholders for IRC Section 382 (net operating loss carryforward rules) shift analysis.	\$630.00	2.7	\$1,701.00
Hammill, John	Calculate fair market value per share of each tranche of stock for each test date based on client-provided 409A valuations.	\$630.00	2.1	\$1,323.00
Hammill, John	Update documentation on shift analysis workpapers to properly record fair market values for each tranche of stock.	\$630.00	1.8	\$1,134.00
Hammill, John	Input fair market values for each transaction into proprietary IRC Section 382 (net operating loss carryforward rules) software to reflect 5% shareholders change in cumulative shift.	\$630.00	1.4	\$882.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
05/15/2023				
Hammill, John	Compile transaction log to summarize equity events on each testing date to understand 5% shareholders for IRC Section 382 (net operating loss carryforward rules) shift analysis.	\$630.00	0.6	\$378.00
Velazco, Valerie	Review various e-mail correspondence between BlockFi and J. Gardyn (Deloitte) which included attachments, to check files provided are not for IRC section 382 (net operating loss carryforward rules) purposes.	\$1,020.00	0.5	\$510.00
05/16/2023				
Gibian, Craig	Analyze calculation of 2022 taxable income for BlockFi Inc.	\$1,160.00	1.0	\$1,160.00
Hammill, John	Compile transaction log to summarize equity events on each testing date to understand 5% shareholders for IRC Section 382 (net operating loss carryforward rules) shift analysis.	\$630.00	2.0	\$1,260.00
Richter, Jason	Analysis on structure from proposed bankruptcy plan regarding relative to impact of IRC section 382 (net operating loss carryforward rules).	\$1,160.00	1.0	\$1,160.00
Velazco, Valerie	Review IRC section 382 (net operating loss carryforward rules) analysis which summarizes equity activity based on financial statements, capitalization tables, values of each class of stock from 409A valuation reports.	\$1,020.00	4.0	\$4,080.00
05/17/2023				
Hammill, John	Review comments from V. Velazco (Deloitte) to update documentation on capitalization tables.	\$630.00	0.9	\$567.00
Hammill, John	Input transaction log into IRC Section 382 (net operating loss carryforward rules) software to summarize IRC Section 382 (net operating loss carryforward rules) shift analysis.	\$630.00	3.7	\$2,331.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
05/17/2023				
Lang, Mary Jo	Review disclosure statement for planning to update BlockFi Inc. 2022 taxable income summary.	\$1,020.00	0.5	\$510.00
Richter, Jason	Review of IRC section 382 (net operating loss carryforward rules) model, underlying source information, inputs, and application of technical rules for IRC section 382 (net operating loss carryforward rules).	\$1,160.00	3.6	\$4,176.00
05/18/2023				
Hammill, John	Review comments from V. Velazco (Deloitte) to update transaction log and input transaction log into 382 software to summarize IRC Section 382 (net operating loss carryforward rules) shift analysis.	\$630.00	2.0	\$1,260.00
Lang, Mary Jo	Review disclosure statement for planning to update BlockFi Inc. 2022 taxable income summary.	\$1,020.00	1.3	\$1,326.00
Velazco, Valerie	Review updates to workpapers related to analysis of valuation reports, capitalization tables, and financial statements made by J. Hammill (Deloitte) following review comments from the initial review.	\$1,020.00	3.0	\$3,060.00
05/19/2023				
Hammill, John	Prepare section 382 analysis for delivery.	\$630.00	2.4	\$1,512.00
Hammill, John	Call with V. Velazco, J. Richter (Deloitte) to review the IRC section 382 (net operating loss carryforward rules) analysis.	\$630.00	0.7	\$441.00
Lang, Mary Jo	Prepare summary regarding treatment of FTX Trading Ltd loan.	\$1,020.00	0.3	\$306.00
Richter, Jason	Review of IRC section 382 (net operating loss carryforward rules) model, underlying source information, inputs, and application of technical rules for IRC section 382 (net operating loss carryforward rules).	\$1,160.00	1.0	\$1,160.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
05/19/2023				
Velazco, Valerie	Review additional updates to the presentation of equity activity from financial statement and capitalization table made by J. Hammill (Deloitte) to the IRC section 382 (net operating loss carryforward rules) model.	\$1,020.00	1.0	\$1,020.00
Velazco, Valerie	Review additional updates to the presentation of equity activity from financial statement and capitalization table made by J. Hammill (Deloitte) to the IRC section 382 (net operating loss carryforward rules) workpapers.	\$1,020.00	1.0	\$1,020.00
Velazco, Valerie	Call with J. Hammill, J. Richter (Deloitte) to review the IRC section 382 (net operating loss carryforward rules) analysis.	\$1,020.00	0.7	\$714.00
05/22/2023				
Gardyn, Jordon	Review the draft IRC section 382 (net operating loss carryforward limitation rules) study shared by V. Valezco (Deloitte) and respond to V. Valezco (Deloitte) comments/questions from the email sharing the draft calculation.	\$1,020.00	0.4	\$408.00
Richter, Jason	Research the application of IRC section 382(l)(5) and 382(l)(6) (both sections mean net operating loss carryforward rules) for further analysis depending upon BlockFi plan.	\$1,160.00	2.0	\$2,320.00
05/23/2023				
Gardyn, Jordon	Review email from V. Velazco (Deloitte) discussing code sections under IRC Section 382 (net operating loss carryforward rules) and comments on the various code sections.	\$1,020.00	0.3	\$306.00
Richter, Jason	Final review of IRC section 382 (net operating loss carryforward rules) model, underlying source information and changes based upon review notes.	\$1,160.00	2.0	\$2,320.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
05/23/2023				
Velazco, Valerie	Email J. Hammill, J. Richter (Deloitte) regarding the application of the hold constant principle to the IRC section 382 (net operating loss carryforward rules) ownership shift analysis.	\$1,020.00	0.3	\$306.00
05/24/2023				
Gardyn, Jordon	Call with J. Hammill, V. Velazco, J. Richter (Deloitte) discussing the results and timing for delivery of the IRC Section 382 (net operating loss carryforward rules) study performed for BlockFi.	\$1,020.00	0.4	\$408.00
Hammill, John	Call with J. Gardyn, V. Velazco, J. Richter (Deloitte) discussing the results and timing for delivery of the IRC Section 382 (net operating loss carryforward rules) study performed for BlockFi.	\$630.00	0.4	\$252.00
Richter, Jason	Call with J. Gardyn, J. Hammill, V. Velazco (Deloitte) discussing the results and timing for delivery of the IRC Section 382 (net operating loss carryforward rules) study performed for BlockFi.	\$1,160.00	0.4	\$464.00
Velazco, Valerie	Call with J. Gardyn, J. Hammill, J. Richter (Deloitte) discussing the results and timing for delivery of the IRC Section 382 (net operating loss carryforward rules) study performed for BlockFi.	\$1,020.00	0.4	\$408.00
05/25/2023				
Lang, Mary Jo	Review BlockFi Inc. disclosure statement.	\$1,020.00	0.6	\$612.00
05/31/2023				
Gardyn, Jordon	Call with J. Hammill, J. Richter, V. Velazco (Deloitte), R. Loban, S. Bailey, H. Powers (BlockFi) discussing the delivered IRC Section 382 (net operating loss carryforward rules) study and the implications of the results.	\$1,020.00	0.5	\$510.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
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*Tax Restructuring Services*

05/31/2023

Hammill, John	Call with J. Gardyn, J. Richter, V. Velazco (Deloitte), R. Loban, S. Bailey, H. Powers (BlockFi) discussing the delivered IRC Section 382 (net operating loss carryforward rules) study and the implications of the results.	\$630.00	0.5	\$315.00
Richter, Jason	Call with J. Gardyn, J. Hammill, V. Velazco (Deloitte), R. Loban, S. Bailey, H. Powers (BlockFi) discussing the delivered IRC Section 382 (net operating loss carryforward rules) study and the implications of the results.	\$1,160.00	0.5	\$580.00
Richter, Jason	Prepare for discussion with R. Loban (BlockFi) by reviewing drivers of IRC Section 382 (net operating loss carryforward rules) model around value, equity exchanges, and technical rules/tax law to identify conclusions for IRC Section 382 purposes.	\$1,160.00	0.7	\$812.00
Velazco, Valerie	Call with J. Gardyn, J. Hammill, J. Richter (Deloitte), R. Loban, S. Bailey, H. Powers (BlockFi) discussing the delivered IRC Section 382 (net operating loss carryforward rules) study and the implications of the results.	\$1,020.00	0.5	\$510.00

06/01/2023

Lee, Janet	Email J. Gardy (Deloitte) regarding assisting BlockFi with the preparation of a Form 8832 (Entity Classification Election) for BlockFi International Ltd which redomiciled from the Cayman Islands to Bermuda.	\$1,020.00	0.1	\$102.00
Velazco, Valerie	Analyze work in progress for hours to be invoiced to BlockFi for the IRC section 382 (net operating loss carryforward limitation rules) work.	\$1,020.00	0.2	\$204.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/02/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss the 2022 taxable income calculations for IRC section 382 study results (net operating loss carryforward limitation rules).	\$1,020.00	0.5	\$510.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss the 2022 taxable income calculations for IRC section 382 study results (net operating loss carryforward limitation rules).	\$1,160.00	0.5	\$580.00
06/04/2023				
Stewart, Scott	Prepare for call with K. Schulhof, J. Lee and J. Gardyn (Deloitte) evaluating the filing requirements of the United Kingdom, Singapore and Bermuda entities owned by BlockFi and the potential need to file from 8832 (entity classification election).	\$1,160.00	1.0	\$1,160.00
06/05/2023				
Gardyn, Jordon	Call with K. Schulhof, S. Stewart, J. Lee (Deloitte) to analyze filing requirements of the United Kingdom, Singapore and Bermuda entities owned by BlockFi and the potential need to file form 8832 (entity classification election) for BlockFi International.	\$1,020.00	0.5	\$510.00
Lee, Janet	Call with J. Gardyn, K. Schulhof, S. Stewart (Deloitte) to analyze filing requirements of United Kingdom, Singapore and Bermuda entities owned by BlockFi and potential need to file form 8832 (entity classification election) for BlockFi International.	\$1,020.00	0.5	\$510.00
Schulhof, Ken	Call with J. Gardyn, S. Stewart, J. Lee (Deloitte) to analyze filing requirements of the United Kingdom, Singapore and Bermuda entities owned by BlockFi and potential need to file form 8832 (entity classification election) for BlockFi International.	\$1,160.00	0.5	\$580.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
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*Tax Restructuring Services*

06/05/2023

Stewart, Scott	Call with J. Gardyn, K. Schulhof, J. Lee (Deloitte) to analyze filing requirements of the United Kingdom, Singapore and Bermuda entities owned by BlockFi and potential need to file form 8832 (entity classification election) for BlockFi International.	\$1,160.00	0.5	\$580.00
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06/06/2023

Gardyn, Jordon	Call with D. Janes, S. Stewart, J. Lee, and J. Tangchitsumran (Deloitte) to discuss the requirements for a foreign entity that redomiciled for whether form 8832 (entity classification election) is required to be filed.	\$1,020.00	0.3	\$306.00
Janes, Dustin	Call with J. Gardyn, S. Stewart, J. Lee, and J. Tangchitsumran (Deloitte) to discuss the requirements for a foreign entity that redomiciled for whether form 8832 (entity classification election) is required to be filed.	\$1,160.00	0.3	\$348.00
Lee, Janet	Call with J. Gardyn, D. Janes, S. Stewart, and J. Tangchitsumran (Deloitte) to discuss the requirements for a foreign entity that redomiciled for whether form 8832 (entity classification election) is required to be filed.	\$1,020.00	0.3	\$306.00
Stewart, Scott	Call with J. Gardyn, D. Janes, J. Lee, and J. Tangchitsumran (Deloitte) to discuss the requirements for a foreign entity that redomiciled for whether form 8832 (entity classification election) is required to be filed.	\$1,160.00	0.3	\$348.00
Tangchitsumran, Jasper	Call with J. Gardyn, D. Janes, S. Stewart, and J. Lee (Deloitte) to discuss the requirements for a foreign entity that redomiciled for whether form 8832 (entity classification election) is required to be filed.	\$750.00	0.3	\$225.00



BlockFi, Inc

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Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/06/2023				
Velazco, Valerie	Email J. Gardyn, K. Schulhof (Deloitte) to advise IRC section 382 (net operating loss carryforward limitation rules) of approval to update tax system to complete IRC section 382 (net operating loss carryforward limitation rules) work acceptance.	\$1,020.00	0.2	\$204.00
06/08/2023				
Lee, Janet	Meeting with J. Tangchitsumran (Deloitte) to discuss the presentation and preparation of entity classification election (form 8832) to be filed for a foreign entity that redomiciled.	\$1,020.00	0.3	\$306.00
Lee, Janet	Review draft Form 8832 (entity classification election) to be filed for a foreign entity that redomiciled.	\$1,020.00	0.2	\$204.00
Tangchitsumran, Jasper	Meeting with J. Lee (Deloitte) to discuss the presentation and preparation of form 8832 (entity classification election) to be filed for a foreign entity that redomiciled.	\$750.00	0.3	\$225.00
Tangchitsumran, Jasper	Prepare Form 8832 (entity classification election).	\$750.00	0.7	\$525.00
06/09/2023				
Lee, Janet	Update draft form 8832 (entity classification election).	\$1,020.00	0.5	\$510.00
Stewart, Scott	Review Form 8832 (entity classification election) for BlockFi international to provide comments to J. Lee (Deloitte) after reading notice 2009-41 which relates to the late filing of form 8832 (entity classification election).	\$1,160.00	0.7	\$812.00
Tangchitsumran, Jasper	Make revisions to Form 8832 (entity classification election) as per comments received from J. Lee (Deloitte).	\$750.00	0.5	\$375.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/12/2023				
Tangchitsumran, Jasper	Update BlockFi International Ltd.'s form 8832 (entity classification election) per comments received from S. Stewart (Deloitte) to send it to D. Janes (Deloitte).	\$750.00	0.6	\$450.00
06/15/2023				
Janes, Dustin	Review Form 8832 (entity classification election) and reasonable cause statement and draft revisions to reasonable cause statement.	\$1,160.00	0.8	\$928.00
Stewart, Scott	Review Form 8832 (entity classification election) for protective check-the-box for BlockFi international.	\$1,160.00	0.8	\$928.00
Tangchitsumran, Jasper	Discussion with J. Lee (Deloitte) regarding the late relief statement in BlockFi International Ltd.'s form 8832 (entity classification election) and update the form.	\$750.00	0.8	\$600.00
06/19/2023				
Gardyn, Jordon	Share draft form 8832 (entity classification election) for BlockFi International Ltd. with R. Loban and H. Powers (BlockFi) for their review and signature prior to filing.	\$1,020.00	0.5	\$510.00
06/21/2023				
Schulhof, Ken	Review Form 8832 (entity classification election) prepared by the S. Stewart and J. Lee (Deloitte).	\$1,160.00	0.5	\$580.00
Shah, Palak	Review approach provided by BlockFi for the amortization.	\$750.00	2.0	\$1,500.00
Stewart, Scott	Review comments from A. Sexton (Kirkland and Ellis), on form 8832 (entity classification election) for BlockFi international.	\$1,160.00	1.3	\$1,508.00
Tangchitsumran, Jasper	Make two changes requested by R. Loban (BlockFi) to the form 8832 (entity classification election).	\$750.00	0.5	\$375.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/22/2023				
Shah, Palak	Set-up IRC section 174 (amortization of research and experimental expenditures) amortization model, schedules for each of the 5 years using mid year convention for US domestic only.	\$750.00	2.5	\$1,875.00
06/26/2023				
Lee, Janet	Review the updated (for comments provided by R. Loban of BlockFi) Form 8832 (Entity Classification Election) for BlockFi International, Ltd and shared back updated version with R. Loban (BlockFi).	\$1,020.00	0.5	\$510.00
06/28/2023				
Lee, Janet	Create the check the box package with J. Tangchitsumran (Deloitte).	\$1,020.00	2.0	\$2,040.00
Tangchitsumran, Jasper	Create the check the box package with J. Lee (Deloitte).	\$750.00	2.5	\$1,875.00
06/29/2023				
Lee, Janet	Share with R. Loban (BlockFi) the final updated version of the Form 8832 (Entity Classification Election) for BlockFi International, Ltd	\$1,020.00	0.5	\$510.00
06/30/2023				
Shah, Palak	Analyze the cost-benefit for doing a full-blown IRC section 174 (amortization of research and experimental expenditures) as opposed to just based on high level assumptions.	\$750.00	0.5	\$375.00
07/06/2023				
Gardyn, Jordon	Email M. Hindes (Deloitte) regarding BlockFi chapter 11 proceedings specifically the capitalized IRC section 174 (amortization of research and experimental expenditures) assets on the 2022 return and when it can be written off into taxable income.	\$1,020.00	0.4	\$408.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/06/2023				
Gardyn, Jordon	Email D. Lyness (Deloitte) regarding analysis for the estimated IRC section 174 (amortization of research and experimental expenditures) capitalized assets to sign the 2022 federal tax return.	\$1,020.00	0.3	\$306.00
07/10/2023				
Hindes, Mark	Discuss with J. Gardyn (partial), D. Lyness, P. Shah (Deloitte) timing for when tax-year 2022 capitalized assets under IRC section 174 (amortization of research and experimental expenditures) can be written off for taxable income reporting purposes.	\$1,020.00	0.5	\$510.00
Hindes, Mark	Prepare for call with J. Gardyn, D. Lyness, P. Shah (Deloitte) regarding timing when tax-year 2022 capitalized assets under IRC section 174 (amortization of research and experimental expenditures) can be written off for taxable income reporting purposes.	\$1,020.00	0.1	\$102.00
Shah, Palak	Discuss with J. Gardyn (partial), M. Hindes, D. Lyness (Deloitte) timing for when tax-year 2022 capitalized assets under IRC section 174 (amortization of research and experimental expenditures) can be written off for taxable income reporting purposes.	\$750.00	0.5	\$375.00
07/19/2023				
Lang, Mary Jo	Review 2022 FTX option to purchase BlockFi Inc.	\$1,160.00	0.5	\$580.00
07/24/2023				
Hindes, Mark	Draft memorandum on IRC section 174d (amortization of research and experimental expenditures).	\$1,020.00	0.3	\$306.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
07/25/2023				
Gardyn, Jordon	Call with K. Schulhof, C. Gibian, M. Lang (Deloitte) to discuss the preparation of an analysis regarding potential future taxable income scenarios for BlockFi based on changes in the assets and liabilities in 2023.	\$1,020.00	0.5	\$510.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss the analysis of calculating the scenarios of changes in the assets and liabilities.	\$1,020.00	0.9	\$918.00
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang (Deloitte) to discuss the preparation of an analysis regarding potential future taxable income scenarios for BlockFi based on changes in the assets and liabilities in 2023.	\$1,160.00	0.5	\$580.00
Hindes, Mark	Draft memorandum on IRC section 174d (amortization of research and experimental expenditures).	\$1,020.00	0.3	\$306.00
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, C. Gibian (Deloitte) to discuss the preparation of an analysis regarding potential future taxable income scenarios for BlockFi based on changes in the assets and liabilities in 2023.	\$1,160.00	0.5	\$580.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang (Deloitte) to discuss the preparation of an analysis regarding potential future taxable income scenarios for BlockFi based on changes in the assets and liabilities in 2023.	\$1,160.00	0.5	\$580.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss the analysis of calculating the scenarios of changes in the assets and liabilities.	\$1,160.00	0.9	\$1,044.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Restructuring Services</b></i>				
07/26/2023				
Schulhof, Ken	Call with C. Gibian, M. Lang, J. Gardyn (Deloitte) to discuss the preparation of an analysis regarding potential future taxable income scenarios for BlockFi based on changes in the assets and liabilities in 2023.	\$1,160.00	0.4	\$464.00
07/27/2023				
Gardyn, Jordon	Prepare scenario analysis for a change in assets and liabilities as a result change in the price of digital assets and the impact to future taxable loss.	\$1,020.00	0.8	\$816.00
07/28/2023				
Gardyn, Jordon	Draft scenario analysis with changes in assets and liabilities for BlockFi based on FTX bankruptcy claim and change in the price of digital assets with K. Schulhof (Deloitte).	\$1,020.00	1.4	\$1,428.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss the scenarios analysis for the changes in the assets and liability balances for BlockFi's balance sheet.	\$1,020.00	0.7	\$714.00
Hah, Morgan	Draft tax position on deductibility of IRC section 174 (amortization of research and experimental expenditures) costs.	\$750.00	2.5	\$1,875.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss the scenarios analysis for the changes in the assets and liability balances for BlockFi's balance sheet.	\$1,160.00	0.7	\$812.00
Subtotal for Tax Restructuring Services:			110.0	\$103,369.00
<b>Total</b>			<b>1,055.3</b>	<b>\$144,479.50</b>

Adjustment

Fixed Fee: July 2023: Tax Compliance Services	\$154,540.00
Fixed Fee: June 2023: Tax Compliance Services	\$154,540.00
Fixed Fee: May 2023: Tax Compliance Services	\$154,540.00
<b>Adjustment Subtotal :</b>	<b>\$463,620.00</b>

BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

Total 1,055.3 \$608,099.50

### Recapitulation

Name	Rate	Hours	Fees
Gibian, Craig	\$1,160.00	5.4	\$6,264.00
Janes, Dustin	\$1,160.00	1.1	\$1,276.00
Lang, Mary Jo	\$1,160.00	1.0	\$1,160.00
Richter, Jason	\$1,160.00	12.2	\$14,152.00
Schulhof, Ken	\$1,160.00	11.3	\$13,108.00
Stewart, Scott	\$1,160.00	4.6	\$5,336.00
Tasso, Nathan	\$1,160.00	1.3	\$1,508.00
Turensine, Aaron	\$1,160.00	1.0	\$1,160.00
Gardyn, Jordon	\$1,020.00	31.8	\$32,436.00
Hindes, Mark	\$1,020.00	1.2	\$1,224.00
Lang, Mary Jo	\$1,020.00	9.1	\$9,282.00
Lee, Janet	\$1,020.00	4.9	\$4,998.00
Velazco, Valerie	\$1,020.00	14.2	\$14,484.00
Hah, Morgan	\$750.00	2.5	\$1,875.00
Shah, Palak	\$750.00	5.5	\$4,125.00
Tangchitsumran, Jasper	\$750.00	6.2	\$4,650.00
Hammill, John	\$630.00	24.3	\$15,309.00
McDonald, Carisa	\$275.00	12.3	\$3,382.50
Gutierrez, Dalia	\$250.00	12.5	\$3,125.00
Jhawar, Utkarsh	\$225.00	1.0	\$225.00
Mehta, Sejal	\$225.00	11.0	\$2,475.00
Verma, Anshu	\$225.00	13.0	\$2,925.00
Boynes, Bridget	\$0.00	6.2	\$0.00
Dao, Ly	\$0.00	19.5	\$0.00
Diaz, Jose	\$0.00	27.4	\$0.00
DiPaolo, Michele	\$0.00	6.9	\$0.00
Dizon, Sharon	\$0.00	0.4	\$0.00

BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

March 01, 2023 - July 31, 2023

### Recapitulation

Name	Rate	Hours	Fees
Fan, Andy	\$0.00	66.4	\$0.00
Fang, Iris	\$0.00	0.4	\$0.00
Forrest, Jonathan	\$0.00	1.3	\$0.00
Gardyn, Jordon	\$0.00	160.9	\$0.00
Gibian, Craig	\$0.00	32.8	\$0.00
Jurado, Edgar	\$0.00	1.7	\$0.00
Kothari, Mahek	\$0.00	0.1	\$0.00
Krozek, Derek	\$0.00	0.3	\$0.00
Lang, Mary Jo	\$0.00	51.7	\$0.00
Lee, Janet	\$0.00	5.5	\$0.00
Lee, Sarah	\$0.00	13.6	\$0.00
Massey, Rob	\$0.00	1.5	\$0.00
Meng, Zhaoyu	\$0.00	88.8	\$0.00
Monaghan, Shannon	\$0.00	0.9	\$0.00
Polster, Andrew	\$0.00	130.2	\$0.00
Rajiv, Archana	\$0.00	3.0	\$0.00
Schulhof, Ken	\$0.00	70.9	\$0.00
Shin, John	\$0.00	0.5	\$0.00
Tangchitsumran, Jasper	\$0.00	5.5	\$0.00
Wilson, Clinton	\$0.00	17.0	\$0.00
Wojtas, Mike	\$0.00	93.9	\$0.00
Zhong, Bryant	\$0.00	33.5	\$0.00
Zhou, Amber	\$0.00	27.1	\$0.00
Fixed Fee: July 2023: Tax Compliance Services			\$154,540.00
Fixed Fee: June 2023: Tax Compliance Services			\$154,540.00
Fixed Fee: May 2023: Tax Compliance Services			\$154,540.00
<b>Total</b>		<b>1,055.3</b>	<b>\$608,099.50</b>